

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
First Interim Application  
(10/08/05 - 01/31/06)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/10/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on sales analysis.	1.4	240.00	336.00
10/10/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Corresponded with international Deloitte partners on impacts of bankruptcy.	1.4	650.00	910.00
10/10/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior re: employee cost mapping.	0.8	240.00	192.00
10/10/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes for Thermal and Interior walkthrough flow chart.	3.1	240.00	734.40
10/10/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed U.K. Statutory report issuance (meeting setup) with B. Plumb.	0.3	650.00	195.00
10/10/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly prioritization meeting with B. Plumb, J. Aughton, M. Crowley, S. Szalony and D. Moyer.	1.0	390.00	390.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with S. Potter re: General Motors systems review.	0.5	290.00	145.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared SAP information security, operations, and changed control open items list.	0.6	290.00	174.00
10/10/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed control objective templates for Thermal & Interior division.	2.2	200.00	440.00
10/10/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Deloitte fee detail for China.	0.6	490.00	294.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Inventory flowchart documentation for Delphi Saginaw.	1.2	270.00	324.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed IT2 application Control Issue with J. Green.	0.3	480.00	144.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with A. Palmer to discuss General Motors systems testing documentation.	1.0	390.00	390.00
10/10/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Review of financial reporting flow chart.	1.4	270.00	378.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated with J. Pulis, J. Green, and C. Snyder re: Bankruptcy.	0.6	390.00	234.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Deloitte fee detail for European shared service center.	0.3	490.00	147.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared project for new time charge code set up for Delphi post bankruptcy.	0.2	490.00	98.00
10/10/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed bankruptcy details filed by Delphi over the weekend.	1.1	650.00	715.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with J. Pulis to discuss SAP change control.	0.7	390.00	273.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in coordination & communication with J. Pulis, J. Green, and S. Potter re: Delphi Bankruptcy.	0.6	480.00	288.00
10/10/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Expenditures control effectiveness template for Energy & Chassis.	2.7	200.00	540.00
10/10/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed inventory and treasury walkthrough for Energy and Chassis division.	1.3	240.00	312.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Ernst & Young remediation items.	0.8	290.00	232.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with J. Pulis re: General Motors systems review.	0.5	390.00	195.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared supplemental quarterly review instructions to Deloitte participating offices.	1.2	490.00	588.00
10/10/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Roberts regarding calculating payroll.	2.3	240.00	552.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Hewlett Packard work papers.	0.7	480.00	336.00
10/10/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on cost of sales balances.	1.5	240.00	360.00
10/10/05	SCHROT, ERICA LYNNE	ASSOCIATE	INTERNAL CONTROL TESTING	Created and reviewed expenditures internal control template.	2.6	200.00	520.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Hewlett Packard Toronto review notes.	1.2	390.00	468.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Fixed Assets walkthrough documentation for Delphi Saginaw.	1.9	270.00	513.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi General Ledger application work papers.	1.0	480.00	480.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for General Motors systems audit.	0.9	290.00	261.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed project Pegasus pension request with B. Patrick.	0.5	270.00	135.00
10/10/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley testing documentation (both the Company's as well as Deloitte's) related to the inventory cycle.	2.5	440.00	1,100.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for time and expense training for Deloitte regarding Delphi bankruptcy.	0.2	490.00	98.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated revenue flowchart for Delphi audit.	0.8	280.00	224.00
10/10/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Delphi bankruptcy and its effect on testing with M. Brenman, Senior.	0.2	240.00	48.00
10/10/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and sent out an informational email to S. Stieritz about the upcoming Delphi Packard engagement.	0.6	240.00	144.00
10/10/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with Jason Pulis, Clayton Snyder, and Scott Potter re: Bankruptcy.	0.6	280.00	168.00
10/10/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed the treasury benchmark.	1.9	480.00	912.00
10/10/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Completed draft of Delphi risk assessment.	2.7	390.00	1,053.00
10/10/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed employee cost walkthrough examples for Thermal and Interior division.	1.3	270.00	351.00
10/10/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created setup for third quarter manual workpapers.	1.4	200.00	280.00
10/10/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly prioritization meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer and K. Fleming.	0.5	440.00	220.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Integra Treasury application work papers.	1.3	480.00	624.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated employee cost flowchart.	0.8	280.00	224.00
10/10/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Worked on Delphi General Ledger Testing Documentation.	1.4	280.00	392.00
10/10/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discuss IT2, a treasury management application administered by C Courtade, Control Issue with C. Snyder.	0.3	280.00	84.00
10/10/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and reviewed Delphi Product and Service Solutions internal control flow charts.	2.4	270.00	648.00
10/10/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Mayle to discuss the revenue cycle walkthrough.	0.6	240.00	144.00

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10/10/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed the manager review of planning documentation.	0.9	390.00	351.00
10/10/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled the list of outstanding reviewers and sent follow up emails to them for the sensitive access review response.	2.5	275.00	687.50
10/10/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared notes regarding Thermal and Interior Employee Cost walkthrough specific example documentation.	1.1	240.00	254.40
10/10/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed data obtained from M. Mayle and documented discussion.	0.9	240.00	216.00
10/10/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared not for Thermal and Interior fixed assets specific example walkthrough.	1.5	240.00	355.20
10/10/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR SECOND QUARTER	Closed notes from second quarter 2005 review file to prepare for archive.	1.2	240.00	288.00
10/10/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on Employee Cost control effectiveness template for Automotive Holding Group.	1.1	200.00	220.00
10/10/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on property, plant, and equipment balances.	2.2	240.00	528.00
10/10/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with M. Roberts regarding calculating payroll walkthrough.	1.9	240.00	456.00
10/10/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable testing at Dayton Receivables Center with C. Davies.	1.9	270.00	513.00
10/10/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in weekly prioritization with management team.	0.9	650.00	585.00
10/10/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed identification of all open controls in management's assessment.	2.3	280.00	644.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Pulis to discuss Packard outstanding items.	0.4	390.00	156.00
10/10/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed various emails to Delphi team regarding audit.	1.5	100.00	150.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Revenue flowchart documentation for Delphi Saginaw.	0.5	270.00	135.00
10/10/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed documents from inventory observations.	1.8	200.00	360.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed IT2 Treasury application work papers.	2.7	480.00	1,296.00
10/10/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the tasks to be performed for the rest of the week with M. Kosonog.	0.6	275.00	165.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset flowchart for Delphi audit.	1.3	280.00	364.00
10/10/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the response received from the client for the sensitive access review.	1.5	275.00	412.50
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched areas for use of Deloitte fair value specialist.	1.1	270.00	297.00
10/10/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and performed Energy and Chassis fixed asset walkthrough with Delphi contact M. Maciejewski and made follow-up phone calls.	1.7	280.00	476.00
10/10/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created binder containing Fixed Assets and Expenditures for Energy & Chassis.	0.4	200.00	80.00
10/10/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed fixed assets flowchart for Thermal and Interior division.	1.3	270.00	351.00

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10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Financial Reporting flowchart documentation for Delphi Saginaw.	0.9	270.00	243.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi General Ledger with J. Green.	0.2	290.00	58.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Met with S. Potter to discuss SAP change control.	0.4	290.00	116.00
10/10/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed the status of accounting memos with A. Brazier.	0.7	390.00	273.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared communication to Deloitte participating offices regarding Delphi's bankruptcy.	1.8	490.00	882.00
10/10/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on sales balances.	1.8	240.00	432.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in General Motors systems planning.	0.6	480.00	288.00
10/10/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed IT2, a treasury management application administered by C Courtade, Documentation.	1.5	280.00	420.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with S. Potter to discuss Packard outstanding items.	0.4	290.00	116.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated treasury flowchart for Delphi audit.	0.9	280.00	252.00
10/10/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented follow-up items for Delphi General Ledger.	1.4	280.00	392.00
10/10/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in partner and manager prioritization meeting with J. Aughton, B. Plumb, D. Moyer, S. Szalony and K. Fleming.	0.7	650.00	455.00
10/10/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents and documented results of testing regarding calculating payroll.	1.8	240.00	432.00
10/10/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed benchmarking for Financial Reporting and Expenditures.	1.6	270.00	432.00
10/10/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Completed audit plans by account.	0.8	270.00	216.00
10/10/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented specific transaction examples for the sub processes within the Inventory cycle.	3.5	280.00	980.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared communication and forwarded Delphi prepared third quarter accounting memo log.	0.4	490.00	196.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expense flowchart for Delphi audit.	0.7	280.00	196.00
10/10/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Sarbanes-Oxley control objective tracking templates.	3.5	240.00	840.00
10/10/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and updated Delphi Product and Service Solutions internal control walkthroughs.	2.2	270.00	594.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory flowchart for Delphi audit.	2.1	280.00	588.00
10/10/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley testing documentation (both the Company's as well as Deloitte's) related to the employee cost cycle.	1.8	240.00	420.00
10/10/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed status and plan for week with D. Tauro.	0.6	525.00	315.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented Financial Reporting walkthrough for Delphi Saginaw.	0.7	270.00	189.00
10/10/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy and Chassis division third quarter leadsheets in preparation for obtaining trial balance numbers.	0.5	240.00	120.00

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10/10/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails primarily related to Delphi's United Kingdom statutory reports.	0.5	650.00	325.00
10/10/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared confirmations for Delphi Saginaw Steering division.	1.4	240.00	336.00
10/10/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to e-mail re: Delphi business process questions.	1.0	480.00	480.00
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Wrote control deficiencies for IT2 application & Integra Treasury application.	0.5	480.00	240.00
10/10/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on accounts receivables balances.	1.1	240.00	264.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Investigated statutory audit report status for Hungary, UK and India.	0.2	490.00	98.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP Basis application development testing results.	0.8	390.00	312.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched and responded to request from international units.	0.5	270.00	135.00
10/10/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared on Fixed Assets control effectiveness template for Energy & Chassis.	1.4	200.00	280.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with S. Potter to discuss SAP change control.	0.3	290.00	87.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Deloitte reports to summarize Delphi charge code element status.	3.3	490.00	1,617.00
10/10/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and reviewed Delphi Product and Service Solutions internal control benchmarks for completion and deficiencies.	1.6	270.00	432.00
10/10/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Inputted Delphi General Ledger and IT2, a treasury management application administered by C Courtade, Findings into control audit tool.	2.3	280.00	644.00
10/10/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented the Thermal & Interior Inventory Cycle Business Process, documented the process flow, identified the key control activities performed in each sub processes and included the same on the respective flow chart documents.	3.7	280.00	1,036.00
10/10/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley walkthrough documentation related to the inventory cycle.	0.8	440.00	352.00
10/10/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and developed correspondence to Deloitte Europe Delphi team regarding SAS 99 journal entry testing.	0.6	490.00	294.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained understanding of business process controls tested by E & Y.	1.3	280.00	364.00
10/10/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group division with Sarbanes-Oxley inventory flowchart.	0.7	240.00	168.00
10/10/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched Deloitte guidance re: reliance on the work of others.	0.7	480.00	336.00
10/10/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Corporate Audit Services workplan for inventory.	4.0	390.00	1,560.00
10/10/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared notes regarding Thermal and Interior Employee Cost walkthrough flowchart.	2.5	240.00	595.20
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared follow-up items for SAP BASIS security.	0.8	290.00	232.00

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10/10/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in weekly prioritization meeting with B. Plumb, S. Szalony, K. Fleming, M. Crowley and J. Aughton.	0.9	490.00	441.00
10/10/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Treasury Cycle with M. Brenman, Senior.	0.6	240.00	144.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed SAP change control documentation.	1.2	290.00	348.00
10/10/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained understanding of walkthrough related notes to perform walkthrough.	0.6	280.00	168.00
10/10/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed checklist and prepared for tax scope meeting.	0.8	525.00	420.00
10/10/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed the 9/30/05 Deloitte Radar results and documented assessment for the quarterly review.	2.2	390.00	858.00
10/10/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Began mapping and benchmarked Business Cycle Controls.	0.8	280.00	224.00
10/10/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and updated the Delphi Product and Service Solutions internal control deficiency tracker.	1.8	270.00	486.00
10/10/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed staffing needs and selected staff for the interim Sarbanes Oxley work with M. Brenman.	0.4	440.00	176.00
10/10/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed staffing needs and selected staff for the interim Sarbanes Oxley work with H. Krupitzer.	0.4	240.00	96.00
10/10/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Employee Cost Cycle with M. Brenman, Senior.	0.3	240.00	72.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Inventory walkthrough documentation for Delphi Saginaw.	1.1	270.00	297.00
10/10/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions and discussed Employee Cost Cycle with M. Schill, Senior Assistant.	0.3	240.00	72.00
10/10/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed employee cost flowchart for Thermal and Interior division.	1.2	270.00	324.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP change control review.	1.3	290.00	377.00
10/10/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on temporary layoff account balances.	1.6	240.00	384.00
10/10/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy and Chassis fixed asset walkthrough for available examples.	2.7	280.00	756.00
10/10/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Financial Reporting control effectiveness template for Energy & Chassis.	2.4	200.00	480.00
10/10/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with C. Snyder, J. Green, and S. Potter re: bankruptcy.	0.6	290.00	174.00
10/10/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed the impact of the bankruptcy proceedings on the Delphi Packard engagement with M. Schill.	0.2	240.00	48.00
10/10/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Revenue walkthrough documentation for Delphi Saginaw.	0.6	270.00	162.00
10/10/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy and Chassis division Sarbanes-Oxley revenue flowchart.	0.8	240.00	192.00
10/10/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Completed planning standard industry risk memo.	0.9	270.00	243.00
10/10/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions and discussed Treasury Cycle with M. Schill, Senior Assistant.	0.6	240.00	144.00
10/10/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed fixed assets walkthrough examples for Thermal and Interior division.	2.3	270.00	621.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors system Sarbanes-Oxley documentation.	1.5	390.00	585.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/10/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills work papers.	0.5	480.00	240.00
10/10/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared EDS Orlando review notes.	1.1	390.00	429.00
10/10/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the user access review response received from Delphi.	1.7	275.00	467.50
10/10/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Engaged in Delphi-discussions with counsel re: appointment as auditors.	2.0	650.00	1,300.00
10/10/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed various control activities and made testing selections for the Revenue cycle with M. Mayle and D. Vogel.	0.5	240.00	120.00
10/10/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and followed up on the negative sensitive access response received from client.	1.7	275.00	467.50
10/10/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed Energy and Chassis inventory and treasury walkthrough with E. Hoch and Delphi contact M. Kloss.	1.3	280.00	364.00
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated revenue control template for testing revenue.	1.4	280.00	392.00
10/11/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed initial analysis of documentation received related to General Motors systems information security and change control.	2.1	390.00	819.00
10/11/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's payroll process documentation..	2.9	250.00	725.00
10/11/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented indirect purchase portion of Delphi Products & Service Solutions expenditures walkthrough.	0.9	270.00	243.00
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for inventory flowchart.	1.1	280.00	308.00
10/11/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended meeting with A. Bacarella to provide background and review procedures for third quarter review.	3.2	270.00	864.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Treasury Cycle with M. Brennan, Senior.	0.6	240.00	144.00
10/11/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's payroll cycle benchmarking.	3.6	250.00	900.00
10/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on Inventory capitalization analysis.	2.1	240.00	504.00
10/11/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in weekly internal Sarbanes-Oxley update meeting.	0.5	270.00	135.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed inventory walkthrough documentation for Automotive Holdings Group.	0.7	270.00	189.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills system software support work papers.	1.6	480.00	768.00
10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed General Motors systems information security process with J. Pascua and S. Potter.	0.6	290.00	174.00
10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Delphi Tax Application review notes.	0.5	290.00	145.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in General Motors systems planning.	0.3	480.00	144.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with C. Ferko regarding the employee master file.	0.3	240.00	72.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in business cycle control testing with V. Ziemke.	0.6	480.00	288.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Urbaniak re: international tax package and communication to participating offices.	1.0	490.00	490.00
10/11/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tailored Sarbanes-Oxley key control tracking templates for Automotive Holdings Group division control testing.	2.4	240.00	576.00
10/11/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Inventory control effectiveness template for Energy & Chassis.	0.9	200.00	180.00

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10/11/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed process to take down trial balances from Hyperion.	2.4	200.00	480.00
10/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed various emails re: Delphi 3rd Quarter.	0.3	100.00	30.00
10/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Completed review of Sarbanes-Oxley testing documentation (both the Company's as well as Deloitte's) related to the inventory cycle.	1.2	440.00	528.00
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared notes for Thermal and Interior Employ Cost specific example documentation.	1.5	240.00	355.20
10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Treasury walkthrough documentation for Delphi Saginaw.	0.7	270.00	189.00
10/11/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim schedule of requests for the headquarter division.	0.8	390.00	312.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed Deloitte guidance re: financial reporting benchmark.	0.8	480.00	384.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to e-mail re: Delphi business process questions.	0.7	480.00	336.00
10/11/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Worked on the sub processes of the Specific transaction examples for the Fixed Assets Business Cycle Controls.	3.7	280.00	1,036.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed first draft of financial reporting flow chart for Automotive Holdings Group.	0.5	270.00	135.00
10/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared hyperion review notes in cat.	1.9	280.00	532.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared analysis re: engagement economics for 2005 Delphi charge code.	2.4	490.00	1,176.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed asset flow chart for Energy and Chassis	0.6	270.00	162.00
10/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Completed review of Sarbanes-Oxley testing documentation (both the Company's as well as Deloitte's) related to the inventory cycle.	0.3	440.00	132.00
10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in General Motors systems meeting with A. Sutton and S. Potter.	1.6	290.00	464.00
10/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Followed up with the client on with additional information required for the response provided on sensitive access.	0.9	275.00	247.50
10/11/05	SCHROT, ERICA LYNNE	ASSOCIATE	INTERNAL CONTROL TESTING	Created and reviewed revenue internal control template.	2.1	200.00	420.00
10/11/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with J. Pulis to discuss General Motors systems change control documentation.	1.2	390.00	468.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed employee cost flow chart for Energy and Chassis.	2.2	270.00	594.00
10/11/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Wilkes, M. Sanders, and K. Coomer re: documentation of client's business cycles.	1.7	340.00	578.00
10/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi's segregation of duties process documentation to validate our test procedures.	2.5	275.00	687.50
10/11/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in a web cast to understand the requirements when utilizing a fraud specialist on the engagement.	1.5	390.00	585.00
10/11/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tailored Sarbanes-Oxley key control tracking templates for control testing of Energy and Chassis division.	1.3	240.00	312.00
10/11/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with A. Sutton to discuss General Motors systems change control.	1.6	390.00	624.00



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10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Met with S. Potter to discuss General Motors systems change control documentation.	1.2	290.00	348.00
10/11/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Obtained information re: battery sale transaction.	1.5	200.00	300.00
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for revenue flowchart.	0.4	280.00	112.00
10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented General Motors systems change control testing for initial change selections.	1.1	290.00	319.00
10/11/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Revenue control effectiveness template for Energy & Chassis.	0.8	200.00	160.00
10/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed email to Delphi team re: Sarbanes-Oxley conference call.	0.2	100.00	20.00
10/11/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended the weekly team Sarbanes-Oxley update meeting.	1.3	270.00	351.00
10/11/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created Employee Costs business process documentation and flowcharts.	1.9	280.00	532.00
10/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared confirmations for Delphi Saginaw steering division accounts receivable confirmations.	0.8	240.00	192.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills scoping memo.	0.5	480.00	240.00
10/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Received status update from M. Brenman on the Sarbanes-Oxley call held with Deloitte Detroit.	0.3	440.00	132.00
10/11/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared 2005 year end audit tax complexity checklist.	1.1	525.00	577.50
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed fixed asset walkthrough documentation for Automotive Holdings Group.	0.6	270.00	162.00
10/11/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Obtained information on Energy & Chassis control effectiveness templates.	1.1	200.00	220.00
10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended Sarbanes update meeting with audit seniors and managers.	0.5	270.00	135.00
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed tag listing for Steering pertaining to the annual inventory.	0.4	240.00	86.40
10/11/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed General Motors system information security process with J. Pascua and J. Pulis.	1.4	390.00	546.00
10/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared confirmations for Dayton receivables center.	1.6	240.00	384.00
10/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed documentation in control audit tool for Integra-T, a treasury management application administered by C Courtade, .	1.6	280.00	448.00
10/11/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed legal matters related to Europe for the quarterly review.	0.6	390.00	234.00
10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Cleared notes and completed documentation in understanding client business section.	1.1	270.00	297.00
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Fixed Assets benchmarking for Thermal and Interior.	0.4	240.00	86.40
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed inventory flow chart for Automotive Holdings Group.	0.4	270.00	108.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared communication to Europe journal entry testing team.	0.2	490.00	98.00

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10/11/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Urbaniak re: 2005 year end audit international tax planning.	1.5	525.00	787.50
10/11/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued to prepare Fixed Assets control effectiveness template for Energy & Chassis.	1.1	200.00	220.00
10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated General Motors System testing workplan with S. Potter.	0.4	290.00	116.00
10/11/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Selected key controls for testing of Sarbanes-Oxley controls at Automotive Holdings Group division with D. Rhoades, J. Tomas, D. Odueso, and E. Strzempek.	1.9	240.00	456.00
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared notes on Delphi Product and Service Solutions revenue walkthrough procedures specific transactions.	0.5	240.00	129.60
10/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Checked the status of the upload and reload it due to technical difficulties.	0.5	275.00	137.50
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for expense flowchart.	0.5	280.00	140.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed financial reporting benchmark.	0.8	480.00	384.00
10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and hosted meeting agenda for Saginaw pre-quarter meeting with Saginaw finance personnel.	1.4	270.00	378.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended staff meeting re: business process testing led by V. Ziemke.	1.4	480.00	672.00
10/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on inventory variance analysis.	1.8	240.00	432.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in North Central Region fair value specialists conference call.	1.5	490.00	735.00
10/11/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in meeting with N. Mitchell, L. Penna and B. Plumb regarding the impact of Delphi's bankruptcy on the statutory audits in the United Kingdom.	0.5	650.00	325.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Followed up on Delphi related emails in regards to design issues.	0.4	480.00	192.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with L. Krukowski regarding calculating payroll.	1.4	240.00	336.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed employee cost walkthrough documentation for Energy and Chassis.	0.8	270.00	216.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior regarding employee cost walkthroughs.	1.1	240.00	264.00
10/11/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared 2005 year end audit tax complexity checklist.	1.1	525.00	577.50
10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Employee Cost walkthrough documentation for Delphi Saginaw.	1.3	270.00	351.00
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Examined trial balance procedures for upcoming trial balance download.	1.1	240.00	268.80
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Rhoades, E. Hoch, J. Thomas, D. Odueso relating to divisional testing responsibility.	1.9	280.00	532.00
10/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley testing documentation (both the Company's as well as Deloitte's) related to the expenditure cycle.	2.6	440.00	1,144.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with T. Cooney regarding calculating payroll walkthrough.	0.8	240.00	192.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills system software support, MVS mainframe operating system specific work papers.	1.2	480.00	576.00

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10/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in status Update with C. Snyder re: General Computer Controls.	0.3	280.00	84.00
10/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the sensitive access test procedures and results received from the client.	2.9	275.00	797.50
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed asset flowchart.	0.4	280.00	112.00
10/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Compiled listing of Sarbanes-Oxley templates not completed by Thermal and Interior division.	0.7	270.00	189.00
10/11/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in a conference call with Deloitte Corporate team in Detroit.	1.4	240.00	336.00
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed past accounts for accounts receivable and bad debt via Hyperion for Delphi Product and Service Solutions and Thermal and Interior.	0.5	240.00	115.20
10/11/05	STEINER, ROBERT C JR	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed consultation on accounting for customer owned or supplied tooling.	1.0	670.00	670.00
10/11/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in conference call with lawyers and regional leaders regarding Delphi's bankruptcy filing.	1.3	650.00	845.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated C. Snyder re: Delphi business cycle controls.	0.6	480.00	288.00
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Delphi Product and Service Solutions Inventory Flowchart to better reflect previous meetings with the client.	2.2	240.00	537.60
10/11/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with D. Moyer regarding year end tax packages.	1.0	525.00	525.00
10/11/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Revenue Cycle testing, compiled questions for Ernst & Young and analyzed deficiencies.	1.7	240.00	408.00
10/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed, distributed to partners and file various Delphi Audit Reports.	2.6	100.00	260.00
10/11/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed Employee costs walkthrough of specific transactions.	2.1	280.00	588.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Addressed questions regarding full scope units for Delphi international reporting locations.	0.2	490.00	98.00
10/11/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with E. Strzempek, D. Odueso, J. Tomas, and E. Hoch to select controls for reperformance.	1.9	280.00	532.00
10/11/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created and delivered marketable securities and cash confirmations.	1.2	200.00	240.00
10/11/05	HOCH, ERIN NICOLE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed affidavit for litigation claims.	0.5	240.00	120.00
10/11/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed third quarter tailored audit program review and preparation for the testing.	1.6	240.00	384.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with L. Krukowski regarding calculating payroll walkthrough.	0.6	240.00	144.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for time and expense training re: Delphi bankruptcy.	0.1	490.00	49.00
10/11/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP Basis application development understanding.	0.7	390.00	273.00

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10/11/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed clients documentation of Ernst and Young Sarbanes-Oxley validation testing.	1.9	340.00	646.00
10/11/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with D. Moyer and J. Urbaniak re: 2005 year end audit tax planning.	1.0	525.00	525.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with Delphi tax staff, R. Favor and J. Urbaniak re: 2005 third quarter review information request and year end international tax package.	1.4	490.00	686.00
10/11/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's narrative on the payroll process.	1.5	250.00	375.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed revenue flow chart for Energy and Chassis.	0.4	270.00	108.00
10/11/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Provided division background and review procedures to new senior on engagement.	3.2	270.00	864.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated planning memo re: work of others.	1.4	480.00	672.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in conference call with M. Harris re: Design Issues.	0.6	480.00	288.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Developed communication to participating offices re: Delphi bankruptcy.	0.3	490.00	147.00
10/11/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Informed H. Krupitzer of the status of the call with corporate.	0.3	240.00	72.00
10/11/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with Deloitte audit team to discuss Sarbanes-Oxley procedures status.	0.4	340.00	136.00
10/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented revenue flowchart for Thermal and Interior division.	1.1	270.00	297.00
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for treasury flowchart.	0.9	280.00	252.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in weekly status update meeting for Sarbanes-Oxley.	1.4	270.00	378.00
10/11/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created and delivered cash confirmations.	2.3	200.00	460.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Addressed questions from UK re: 2004 statutory audit.	0.2	490.00	98.00
10/11/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the system security supervisor to gather data extracts from the systems, application and products system and upload it into the segregation of duties tool used by Deloitte for independent segregation of duties testing.	1.2	275.00	330.00
10/11/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Treasury control effectiveness template for Energy & Chassis.	2.6	200.00	520.00
10/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded updates from sharepoint.	0.7	280.00	196.00
10/11/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy and Chassis treasury walkthrough for available examples.	3.4	280.00	952.00
10/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Communicated hyperion findings to the client.	0.7	280.00	196.00
10/11/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed accounting for special tools with D. Lockman and B. Steiner; prepared special tools for discussion.	1.1	650.00	715.00
10/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Compiled listing of Sarbanes-Oxley controls covered by Thermal and Interior division for Automotive Holdings Group division.	0.6	270.00	162.00

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10/11/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley walkthrough documentation related to the expenditure cycle.	0.7	440.00	308.00
10/11/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the fixed asset flowchart for Sarbanes-Oxley.	0.7	270.00	189.00
10/11/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed Delphi controls mapping for the Treasury Business Cycle.	1.3	280.00	364.00
10/11/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed my comments that had been addressed by seniors.	3.4	390.00	1,326.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills physical security work papers.	1.1	480.00	528.00
10/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Compiled Sarbanes-Oxley documentation deficiencies for Thermal and Interior division.	2.2	270.00	594.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for international business cycle update meetings.	0.6	480.00	288.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green regarding a status update on the audit.	0.3	480.00	144.00
10/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts payable balances and variances over prior year with Delphi staff.	0.3	240.00	72.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Closed open review notes on audit plans by account.	0.5	270.00	135.00
10/11/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed expenditure cycle walkthrough with A. Subhedar.	3.4	270.00	918.00
10/11/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Inputted Electronic Data Systems Auburn Hills testing for areas where reliance was placed into Control Audit Tool.	1.0	390.00	390.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with C. Ferko for follow on a prior discussion regarding the employee master file.	0.5	240.00	120.00
10/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed on accounts payable accounts.	1.7	240.00	408.00
10/11/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Erickson, N. Lavigne, D. Moyer, J. Urbaniak re: 2005 third quarter tax provision review information request and year end international tax packages.	1.4	525.00	735.00
10/11/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed review notes for Delphi Product Service and Solutions inventory walkthrough.	2.4	280.00	672.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and met with J. Urbaniak and R. Favor re: 2005 year end audit tax planning.	1.0	490.00	490.00
10/11/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed year end audit international tax planning.	1.5	525.00	787.50
10/11/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Employee Cost benchmarking for Thermal and Interior.	1.2	240.00	297.60
10/11/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Erickson, N. Lavigne, D. Moyer and R. Favor regarding 2005 Q3 tax provision review information request and year end tax packages.	1.4	525.00	735.00
10/11/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Debriefed re: tax meetings and development of international instructions for tax.	1.2	490.00	588.00
10/11/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed application controls with D. Ralbusky.	0.2	480.00	96.00
10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Treasury flowchart documentation for Delphi Saginaw.	1.1	270.00	297.00
10/11/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Information Technology Sarbanes-Oxley general computer controls status update with M. Harris.	1.2	480.00	576.00
10/11/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed General Motors system testing work plan with J. Pulis.	0.4	390.00	156.00
10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Fixed Assets flowchart documentation for Delphi Saginaw.	1.1	270.00	297.00

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10/11/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Employee Cost flowchart documentation for Delphi Saginaw.	0.8	270.00	216.00
10/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Inputted corrections to Integra-T documentation per review notes.	2.4	280.00	672.00
10/11/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed issues with Delphi General Ledger with M. Whiteman.	0.3	280.00	84.00
10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized Plano International Business Machines mainframe operating system workplan.	0.8	290.00	232.00
10/11/05	RHOADES, DAISHA KRISTI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed transcript from Delphi case.	0.3	280.00	84.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents regarding monthly payroll accrual.	0.9	240.00	216.00
10/11/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarterly schedule of requests for the headquarter division.	0.5	390.00	195.00
10/11/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed expenditures flow chart for Automotive Holdings Group.	0.9	270.00	243.00
10/11/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with T. Cooney regarding calculating payroll.	1.2	240.00	288.00
10/11/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for employee cost flowchart.	0.7	280.00	196.00
10/11/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed accounts payable balances and variances.	1.4	240.00	336.00
10/11/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Continued discussion of General Motors systems information security process with J. Pascua and S. Potter.	1.4	290.00	406.00
10/11/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed overall status of planning documentation.	0.8	390.00	312.00
10/11/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the employee cost cycle walkthrough for Sarbanes-Oxley.	0.8	270.00	216.00
10/11/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions and discussed Treasury Cycle with M. Schill, Senior Assistant.	0.6	240.00	144.00
10/11/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tailored Sarbanes-Oxley key control tracking templates for Delphi Product Service and Solutions division for control testing.	1.3	240.00	312.00
10/11/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched using Deloitte Audit fraud and fair value workcenters for use in Delphi planning.	3.4	270.00	918.00
10/11/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 2005 year end audit tax planning with D. Moyer and R. Favor.	1.0	525.00	525.00
10/12/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Compiled information on inventories performed at Automotive Holdings Group.	2.2	200.00	440.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Europe update call briefing with V. Ziemke.	0.5	525.00	262.50
10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Constructed Delphi control procedures binder.	2.0	280.00	560.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with T. Bomberski about Deficiencies.	1.0	525.00	525.00
10/12/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in general computer controls update meeting with J. Green and S. Potter.	0.7	480.00	336.00
10/12/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in the European Sarbanes-Oxley update call led by L. Tropea.	1.3	390.00	507.00
10/12/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed 3rd quarter Accounts Receivable for Energy & Chassis	0.8	200.00	160.00

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10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated employee cost business cycle control testing documentation for Saginaw Division.	1.0	280.00	280.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed business process email to international team.	0.1	525.00	52.50
10/12/05	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in Europe update call with L. Tropea and V. Ziemke.	0.9	650.00	585.00
10/12/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared review notes for Delphi Product and Service Solutions revenue walk through.	1.1	240.00	254.40
10/12/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compiled requests for Delphi Product and Service Solutions based on trial balance fluctuations.	0.5	240.00	129.60
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed reliance strategy with L. Tropea.	0.2	480.00	96.00
10/12/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed, documented and mailed cash confirmations.	1.0	200.00	200.00
10/12/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Provided an update on segregation of duties testing to L. Tropea.	0.3	275.00	82.50
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for Asia pacific business cycle meeting with L. Tropea.	0.7	480.00	336.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented revenue cycle walkthrough examples for Thermal and Interior Division.	1.3	270.00	351.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed first pull of trial balance for Energy and Chassis.	0.9	270.00	243.00
10/12/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated the status of the general computer control procedures to S. Potter.	0.5	480.00	240.00
10/12/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and sent out email to client detailing our fluctuation request.	0.4	270.00	108.00
10/12/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared and met with J. Beatty to discuss Sarbanes-Oxley procedures.	1.7	200.00	340.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Asia Pacific update call for Sarbanes-Oxley update.	0.6	525.00	315.00
10/12/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted and discussed Energy and Chassis scrap process examples with Delphi Contact, J. Hallum.	0.1	280.00	28.00
10/12/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled listing of questions pertaining to Hewlett Packard Toronto and open items for roll forward procedures.	1.8	280.00	504.00
10/12/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded trial balances for all US divisions.	1.4	240.00	336.00
10/12/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for time expense training re: Delphi bankruptcy.	0.7	490.00	343.00
10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated treasury control template for testing.	0.9	280.00	252.00
10/12/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed clients documentation of it fixed assets business cycle.	1.6	340.00	544.00
10/12/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Plano access control facility Special Privileges work plan for review.	1.0	280.00	280.00
10/12/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Mapped Fixed Assets business processes & flow charts.	3.2	280.00	896.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed updated segregation of duties documentation.	0.5	525.00	262.50

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10/12/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions internal control walkthrough's.	1.5	270.00	405.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter request list with E. Creech.	0.7	270.00	189.00
10/12/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed review of the Revenue walkthrough documentation for Delphi Saginaw.	0.4	270.00	108.00
10/12/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client and E. Schrot regarding cash confirmations.	0.7	270.00	189.00
10/12/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Imported 3rd quarter Hyperion numbers for Automotive Holdings Group division.	0.6	200.00	120.00
10/12/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed Employee Costs Benchmarks and control mappings.	1.5	280.00	420.00
10/12/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Roberts for follow on a prior discussion re: calculating payroll.	0.6	240.00	144.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed and resolved issues relating to the Automotive Holdings Group trial balance with client.	0.6	270.00	162.00
10/12/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in America's Sarbanes-Oxley update meeting with V. Ziemkie, L. Tropea and K. Fleming.	1.0	490.00	490.00
10/12/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi's enterprise resource planning program human resources module system security settings.	2.8	290.00	812.00
10/12/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and responded to Delphi emails re: project management.	0.6	650.00	390.00
10/12/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed previous quarter workpapers and met with E. Creech and D. Conlon.	2.6	200.00	520.00
10/12/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed project financials: time and expense summaries for audit, aging invoices.	1.9	100.00	190.00
10/12/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in third quarter headquarters kick off meeting with S. Kihn, B. Murray, R. Reimink and A. Bacarella.	1.2	390.00	468.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed analysis, with information available, of Automotive Holdings Group controls as performed by the parent divisions.	1.4	270.00	378.00
10/12/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Populated energy and chassis division with trial balance numbers from Hyperion and formatted.	2.9	240.00	696.00
10/12/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter trial balance with H. Krupitzer.	0.5	240.00	120.00
10/12/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to emails regarding Delphi Europe testing activities.	0.1	650.00	65.00
10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory control template for testing.	1.4	280.00	392.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded and formatted third quarter trial balance for Thermal and Interior division.	2.3	270.00	621.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to emails from international teams.	0.3	525.00	157.50
10/12/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing procedures for accounts receivable re: confirmations.	0.3	490.00	147.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended call with A. Lucassen for Europe business cycle update.	0.5	480.00	240.00
10/12/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Delphi contact, D. Bell, and received Energy and Chassis inventory walkthrough examples.	0.2	280.00	56.00



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10/12/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and adjusted Delphi Product and Service Solutions trial balance.	3.1	240.00	748.80
10/12/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Equity account balances and variances.	1.7	240.00	408.00
10/12/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Developed agenda for employee benefit obligation kick off meeting.	0.9	270.00	243.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met to discuss SAP basis configuration with R. Hale and J. Pulis.	1.1	390.00	429.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Asia Pacific Operations call.	0.6	525.00	315.00
10/12/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up treasury walkthrough workpapers for testing.	1.6	240.00	384.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded information for third quarter pivot table for United States trial balances.	0.4	270.00	108.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed emails for Delphi general computer controls, business process audit.	1.3	525.00	682.50
10/12/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed prior year processes.	0.8	200.00	160.00
10/12/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Employee Cost Cycle before meeting with M. Schill	2.6	240.00	624.00
10/12/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed Delphi headquarter fluctuation process with S. Kihn of Delphi.	0.4	490.00	196.00
10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure control template for testing.	1.3	280.00	364.00
10/12/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated the user access test procedures and results.	3.1	275.00	852.50
10/12/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed Delphi preparation for third quarter.	0.7	525.00	367.50
10/12/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed benchmark mapping- revenues.	2.4	200.00	480.00
10/12/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Obtained information on template for Energy & Chassis.	1.3	200.00	260.00
10/12/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared and attended Energy and Chassis financial reporting walkthrough with C. Alsager and Delphi contact S. Nyutu.	2.5	280.00	700.00
10/12/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and discussed auditor appointment issues with counsel and K. Benesh.	1.5	650.00	975.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Observed SAP change control records of testing with S. Bryant.	2.3	390.00	897.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed notes on preliminary analytic; researched firm guidance on preliminary analytic.	1.1	270.00	297.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Performed review of Corporate Tax workpapers.	0.4	525.00	210.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed SAP Basis information security workplan and prepared follow-up items for R. Hale.	0.5	390.00	195.00
10/12/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared review notes and sent headquarter request schedule to client for quarterly requests.	1.1	270.00	297.00
10/12/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed-up with international accounting re: Brazil invoice.	0.6	100.00	60.00

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10/12/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with E. Strzempek, D. Rhoades, J. Tomas, and E. Hoch to identify and Delphi Product and Service Solutions select controls for reperformance testing.	1.6	280.00	448.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Debriefed with L. Tropea re: Europe business cycle update meeting.	0.3	480.00	144.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in briefing with V. Ziemke for US Sarbanes-Oxley call.	0.1	525.00	52.50
10/12/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared benchmarks to Delphi's controls for expenditures and fixed assets.	1.4	200.00	280.00
10/12/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped accounts to leadsheets in the Delphi Product Services and Solutions division's trial balance.	2.2	240.00	528.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with client on financial reporting walkthrough with D. Rhoades.	2.5	270.00	675.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed with V. Ziemke for Europe Call.	0.4	525.00	210.00
10/12/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated flowchart for Energy and Chassis treasury cycle.	1.3	280.00	364.00
10/12/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created binder and copied information re: battery sale transaction.	2.1	200.00	420.00
10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained Delphi control procedure documentation.	0.2	280.00	56.00
10/12/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed foreign offices coordination with S. VanArsdell.	0.5	650.00	325.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Europe update call for Sarbanes-Oxley Audit.	1.1	525.00	577.50
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in phone call with T. Bomberski for segregation of duties status.	0.5	525.00	262.50
10/12/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior re: employee cost testing.	1.7	240.00	408.00
10/12/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed access review test procedures for packard with J.Green.	1.5	275.00	412.50
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in North America update call for Sarbanes-Oxley audit	0.6	525.00	315.00
10/12/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed and compared listing of general units.	1.6	200.00	320.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Closed notes on planning documents.	0.9	270.00	243.00
10/12/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Called D. Moyer re: open issues and status update at Delphi.	0.2	650.00	130.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created third quarter pivot table for United States trial balances.	1.5	270.00	405.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemail for the Delphi Sarbanes-Oxley procedures.	0.1	525.00	52.50
10/12/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Met to discuss SAP BASIS configuration with R. Hale and S. Potter.	1.1	290.00	319.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended Americas business cycle meeting led by L. Tropea.	0.8	480.00	384.00
10/12/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared documentation of benchmark and current control differences.	1.2	200.00	240.00
10/12/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Auburn Hills access control facility Special Privileges work plan for review.	1.1	280.00	308.00

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10/12/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Benchmarked and mapped controls in Treasury cycle.	1.7	280.00	476.00
10/12/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Watson re: Sarbanes procedures to be performed.	1.7	340.00	578.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to e-mail re: Delphi business process scope.	0.7	480.00	336.00
10/12/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Separate and assign specific control testing for Thermal and Interior.	1.6	240.00	384.00
10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated employee cost control template for testing.	1.2	280.00	336.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Provided status update of network review to B. Bacigal.	1.1	390.00	429.00
10/12/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted and discussed Energy and Chassis inventory process examples with Delphi Contact, M. Kloss.	0.1	280.00	28.00
10/12/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion with B. Steiner and B. Plumb about inputs into risk management program.	1.0	650.00	650.00
10/12/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up treasury testing workpaper.	2.5	240.00	600.00
10/12/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Modified Delphi Product and Service Solutions revenue walk through documentation to specifically identify requested items provided by the client.	2.2	240.00	523.20
10/12/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Compared users from steering to existing user lists for identical access.	0.8	280.00	224.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed business process benchmarks.	0.9	525.00	472.50
10/12/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed, documented and mailed marketable securities and cash confirmations.	0.9	200.00	180.00
10/12/05	VAN ARSDELL, STEPHEN C	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed foreign coordination with B. Plum.	0.5	620.00	310.00
10/12/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi headquarters quarterly fluctuations.	0.5	490.00	245.00
10/12/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for third quarter kick-off meeting with Thermal and Interior.	1.6	390.00	624.00
10/12/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Prepared and participated in the North American Sarbanes-Oxley updated call led by L. Tropea.	1.1	390.00	429.00
10/12/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with S. Potter Delphi's enterprise resource planning program systems security and online observation.	1.2	290.00	348.00
10/12/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tailored Automotive Holdings Group division key controls templates for Sarbanes-Oxley with Deloitte's selections.	0.5	240.00	120.00
10/12/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated revenue flowchart for Sarbanes oxley with key controls.	1.3	240.00	312.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended Europe business cycle meeting.	1.7	480.00	816.00
10/12/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared clients controls surrounding expenditures to prior year Deloitte documentation.	0.7	340.00	238.00
10/12/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed first version of Delphi Products & Service Solutions third quarter trial balance with J. Badie and sent fluctuations to client.	1.9	270.00	513.00
10/12/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Read the conclusions on Corporate Audit Services on the inventory process.	1.4	390.00	546.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared Delphi design deficiencies.	1.1	480.00	528.00

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10/12/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion with K. Benesh regarding Delphi staffing and timing.	1.1	650.00	715.00
10/12/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and updated Delphi Product and Service Solutions internal control benchmarks for Sarbanes-Oxley purposes.	3.3	270.00	891.00
10/12/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with A. Bacarella and client regarding cash confirmations.	0.7	200.00	140.00
10/12/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for third quarter kick-off meeting with headquarters.	1.2	390.00	468.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed e-mail re: Delphi business process testing.	0.4	480.00	192.00
10/12/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented the conclusions on Corporate Audit Services on the inventory process.	3.1	390.00	1,209.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed inventory flowchart for Thermal and Interior division.	0.4	270.00	108.00
10/12/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi's enterprise resource planning program financial instance systems security settings.	2.7	290.00	783.00
10/12/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions quarterly fluctuations.	0.4	490.00	196.00
10/12/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in network meeting with S. Potter.	0.3	480.00	144.00
10/12/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Identified schedule lines for inquiry from the third quarter trial balance for Saginaw.	2.1	270.00	567.00
10/12/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Inventory account balances and variances.	1.6	240.00	384.00
10/12/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed 1st version of headquarter third quarter trial balance to identify fluctuations.	1.2	270.00	324.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed second pull of trial balance with updated entries for Energy and Chassis.	1.2	270.00	324.00
10/12/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and commented on Delphi control planning documents.	2.2	650.00	1,430.00
10/12/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared interim schedule of request for the employee benefit obligation division.	2.1	270.00	567.00
10/12/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented General Motors systems change control testing for initial change selections.	0.5	290.00	145.00
10/12/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed the review of Revenue flowchart documentation for Delphi Saginaw.	1.6	270.00	432.00
10/12/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compiled a listing of controls selected for testing and provided to Deloitte Detroit to assist with sample selection at other sites.	0.6	240.00	144.00
10/12/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter trial balance with M. Brenman.	0.5	440.00	220.00
10/12/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Debriefed headquarter third quarter kickoff meeting with D. Moyer and K. Fleming.	0.2	270.00	54.00
10/12/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distribute detail re: Delphi U.S. Planning Meeting.	0.2	100.00	20.00
10/12/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared the status update presentation for the regular segregation of duties status update meeting and executive meeting.	2.2	275.00	605.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended Asia pacific business cycle control status update meeting led by L. Tropea.	0.6	480.00	288.00
10/12/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with client on revenue walkthrough with E. Hoch.	0.4	270.00	108.00
10/12/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections of fluctuations for explanation at Eney and Chassis division.	1.1	240.00	264.00
10/12/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the sensitive access review response received from the client.	0.9	275.00	247.50
10/12/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in headquarter third quarter kickoff meeting with K. Fleming, S. Kihn, R. Reimink, and B. Murray.	1.2	270.00	324.00
10/12/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Cleared planning review notes on risk assessment.	1.7	270.00	459.00
10/12/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed third quarter Packard global trial balance and prepared fluctuation report for submission to Delphi Packard management.	2.4	440.00	1,056.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in briefing and prepared for Asia Pacific call.	0.6	525.00	315.00
10/12/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Employee Cost control effectiveness template.	1.6	200.00	320.00
10/12/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter trial balance with M. Brenman and K. Urek.	0.4	440.00	176.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed capitalized variance with D. Conlon.	0.8	270.00	216.00
10/12/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy and Chassis division trial balance with updated trial balances.	3.3	240.00	792.00
10/12/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed the first version of Delphi Product and Service Solutions third-quarter trial balance with A. Bacarella and sent fluctuations to client.	1.9	270.00	513.00
10/12/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed control testing performed by Ernst and Young.	0.7	200.00	140.00
10/12/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in General Computer Controls Update with C. Snyder and S. Potter.	0.7	280.00	196.00
10/12/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Debriefed with D. Moyer and A. Bacarella on approach for third quarter headquarters level review procedures.	0.2	390.00	78.00
10/12/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with M. Roberts re: calculating payroll.	0.3	240.00	72.00
10/12/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset control template for testing.	1.1	280.00	308.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP change control testing results.	1.3	390.00	507.00
10/12/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created trial balances for all US divisions.	1.9	240.00	456.00
10/12/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared schedule of schedules and international tax communications.	1.4	490.00	686.00
10/12/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared annual report audit file.	0.5	270.00	135.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in network meeting debrief with C. Snyder.	0.3	390.00	117.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.3	525.00	157.50
10/12/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter trial balance with H. Krupitzer and K. Urek.	0.4	240.00	96.00

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10/12/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated reliance strategy memo.	0.9	480.00	432.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed of segregation of duties memo to validate findings.	0.4	525.00	210.00
10/12/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented Energy and Chassis inventory walkthrough examples received.	3.1	280.00	868.00
10/12/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Recorded time entries within the Deloitte Time Entry application.	0.1	480.00	48.00
10/12/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed reliance strategy with partner.	0.4	525.00	210.00
10/12/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.4	100.00	40.00
10/12/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed third quarter Packard global trial balance and prepared fluctuation report for submission to Delphi Packard management.	2.1	240.00	504.00
10/12/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed email re: Time and Expense Training.	0.2	100.00	20.00
10/12/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended third quarter kick off meeting with J. Reidy, E. Creech, D. Greenbury, and K. Fleming.	0.6	270.00	162.00
10/12/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Developed e-mail communication for international teams.	0.1	480.00	48.00
10/12/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created the Automotive Holdings Group division third quarter trial balance worksheet.	0.6	200.00	120.00
10/12/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued documentation of Energy and Chassis fixed asset walkthrough.	0.7	280.00	196.00
10/12/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed memo related to Delphi Product and Service Solutions warranty accounting.	1.1	650.00	715.00
10/12/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior re: employee cost walkthroughs.	1.5	240.00	360.00
10/12/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in conference call on Delphi bankruptcy with K. Benesh, B. Steiner, G. Weaver, counsel and B.Plumb.	1.0	650.00	650.00
10/12/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Delphi Product and Service Solutions internal control deficiency tracker.	0.7	270.00	189.00
10/12/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in third quarter kick-off meeting with J. Reidy, D. Greenbury, E. Creech and K. Urek.	0.6	390.00	234.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for B. Bacigal network meeting with J. Green.	0.9	390.00	351.00
10/12/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP basis configuration with J. Pulis, including system observation.	1.2	390.00	468.00
10/12/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes from Hewlett Packard Toronto Control Audit Tool Documentation.	2.7	280.00	756.00
10/12/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed and prepared correspondence re: China fees.	1.4	490.00	686.00
10/12/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed Delphi inputs into risk management program with B. Steiner.	1.0	650.00	650.00

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10/13/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed Thermal and Interior Business cycle mappings.	1.4	280.00	392.00
10/13/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in B. Plumb update of Delphi bankruptcy, including debriefing with C. Snyder and L. Tropea.	0.9	390.00	351.00
10/13/05	BELLINI, ROBERT ALLEN	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in Delphi update status meeting.	0.6	200.00	120.00
10/13/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compiled a listing of deficiencies discovered as a result of Mapping, Walkthroughs and Testing for Revenue and Employee cost cycles and provided to Deloitte Detroit to assist with sample selection at other sites.	1.3	240.00	312.00
10/13/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Sanders and K Coomer to discuss the clients business process flow descriptions.	0.4	340.00	136.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for segregation of duties update call.	0.4	525.00	210.00
10/13/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated flowchart for Energy and Chassis fixed asset cycle.	3.1	280.00	868.00
10/13/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented accounts receivable aging and bad debt increases and decreases.	2.1	240.00	494.40
10/13/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared confirmations for Dayton receivables center.	1.8	240.00	432.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in phone call with T. Bomberski regarding segregation of duties audit.	0.2	525.00	105.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with P. Obree regarding fixed asset depreciation.	0.1	280.00	28.00
10/13/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Confirmed and researched discrepancies between inventory and revenue controls.	1.6	200.00	320.00
10/13/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended staff meeting regarding update on Delphi bankruptcy.	0.4	100.00	40.00
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended the internal Delphi audit status meeting with the audit team.	0.6	270.00	162.00
10/13/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes in Control Audit Tool for Hewlett Packard Toronto.	3.1	280.00	868.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed documentation for workpaper regarding borrowing walkthrough.	0.2	240.00	48.00
10/13/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in Hyperion Roll Forward meeting with Mike Whiteman.	0.4	280.00	112.00
10/13/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented initial responses regarding Delphi Product and Service Solutions warranty.	2.9	270.00	783.00
10/13/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Obtained and reviewed explanations from the accounting manager, J. Steele for significant items on the Delphi Product and Service Solutions inventory analysis.	2.3	270.00	621.00
10/13/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails regarding Segregation of Duties testing deviations.	2.0	650.00	1,300.00
10/13/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Updated and emailed the status update presentation based on the internal conference call to the Delphi and Deloitte team.	1.3	275.00	357.50
10/13/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with Delphi Product and Service Solutions accounting manager re: quarterly update and background on significant third quarter items at Delphi Product and Service Solutions.	1.5	240.00	360.00

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10/13/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions Inventory Analysis.	1.4	270.00	378.00
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed second pull of Automotive Holdings Group trial balance download.	1.3	270.00	351.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Communicated with Deloitte finance to initiate new charge code element re: Delphi post bankruptcy.	0.8	490.00	392.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and researched Delphi Product & Systems Solutions quarterly fluctuations.	0.8	490.00	392.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared Update for Meeting with L. Eady and J. Williams.	0.7	525.00	367.50
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed clients coverage of financial statement risks for Energy and Chassis processes.	1.6	270.00	432.00
10/13/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented initial responses regarding Delphi Products & Service Solutions sundry receivables.	2.3	270.00	621.00
10/13/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended meeting with Delphi engagement team re: engagement staffing.	1.0	440.00	440.00
10/13/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared detailed control deficiencies within defiance template for Saginaw Steering.	0.3	390.00	117.00
10/13/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed warranty reserve for Thermal and Interior division with T. Pionk.	1.3	270.00	351.00
10/13/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for conference call and attending call on Delphi bankruptcy with K. Benesh, G. Weaver, counsel, and B. Steiner.	3.2	650.00	2,080.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed supporting documents for accounts payable account analysis.	1.3	200.00	260.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed inventory walkthrough related to indirect material.	1.0	280.00	280.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties information for Delphi meeting.	0.5	525.00	262.50
10/13/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for, and met with M. McCoy, Financial Analyst to walkthrough controls around the analysis of payroll.	2.5	250.00	625.00
10/13/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with Delphi Product and Service Solutions accounting manager and J. Badie, J. Tomas, and D. Odeuso re: Jim gave us quarterly update and background on significant items in third quarter at Delphi Product and Service Solutions.	1.1	270.00	297.00
10/13/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Pulled and sorted trial balance information for Automotive Holdings Group.	3.0	200.00	600.00
10/13/05	AUKERMAN, JEFFREY A	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participation in staff meeting conference call.	0.3	650.00	195.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed on the status update conference call with S. Potter and L. Tropea.	0.3	480.00	144.00
10/13/05	UREK, KYLE M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Documented warranty reserve levels for Thermal and Interior division.	1.2	270.00	324.00
10/13/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed approach for quarterly review of headquarters to evaluate S. Kihn concerns with our approach.	0.4	390.00	156.00
10/13/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed inventory, fixed asset, and revenue processes mapped by Deloitte in prior year.	2.6	200.00	520.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for conference call with Delphi Steering.	0.2	290.00	58.00



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10/13/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with Deloitte personnel on a conference call to discuss the Delphi bankruptcy and its impacts on our procedures.	0.5	340.00	170.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills information security work papers.	2.4	480.00	1,152.00
10/13/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented walkthrough of controls around payroll analysis.	1.6	250.00	400.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills information systems operations work papers.	0.7	480.00	336.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read Delphi lawsuit information provided by B. Plumb.	0.3	290.00	87.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for Corptax roll forward planning meeting.	0.5	290.00	145.00
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed revenue flowchart for Energy and Chassis.	0.6	270.00	162.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed excess and obsolete inventory document prepared by client.	2.4	200.00	480.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Treasury Cycle with M. Brenman, Senior.	0.6	240.00	144.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Auburn Hills Computer Associates security administration package review notes.	1.1	290.00	319.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in Deloitte staff conference call re: Delphi engagement staffing and bankruptcy update.	1.0	490.00	490.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Corporate Tax Rollforward Meeting with M. Bohanon.	0.5	290.00	145.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Ralbusky relating to business process controls.	0.6	280.00	168.00
10/13/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts receivable activity for Thermal trial balance with J. Jurasek.	1.1	270.00	297.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and corresponded with Deloitte China re: fees.	0.2	490.00	98.00
10/13/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated flowchart for Energy and Chassis treasury process for new information received in meeting.	0.4	280.00	112.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in general computer control and segregation of duties status update meeting with L. Eady and J. Williams.	1.2	480.00	576.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared Delphi Steering review notes.	0.7	290.00	203.00
10/13/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in call for Delphi Audit status updates.	0.6	280.00	168.00
10/13/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped accounts to leadsheets in the Packard division's trial balance.	1.6	240.00	384.00
10/13/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Researched accounting issues including special tools, classification of indirect inventory and subsequent event issues.	2.1	650.00	1,365.00
10/13/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter review procedures with H. Krupitzer.	0.7	240.00	168.00
10/13/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped accounts to leadsheets in the Automotive Holding Groups division's trial balance.	1.8	240.00	432.00
10/13/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in call with K. Benesh, G. Weaver, B. Plumb, J. Aughton and internal lawyers regarding bankruptcy filing impact.	0.8	650.00	520.00

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10/13/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed section 1500 of internal controls testing workpapers.	3.0	650.00	1,950.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed inventory walkthrough related to disposal of scrap material.	1.6	280.00	448.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	2.0	525.00	1,050.00
10/13/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed network documentation and tested user listing.	1.1	280.00	308.00
10/13/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Delphi contact, M. Maciejewski, and discussed all open items for Energy and Chassis treasury and fixed asset cycle.	0.5	280.00	140.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with A. Cline regarding lease transactions walkthrough.	0.3	240.00	72.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Steering quarterly fluctuations.	0.6	490.00	294.00
10/13/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts receivable allowance for Thermal and Interior division with D. Arce.	0.9	270.00	243.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and analyzed reports re: Delphi charge code status.	3.3	490.00	1,617.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Performed review of Corporate Tax workpapers.	0.2	525.00	105.00
10/13/05	RHOADES, DAISHA KRISTI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in conference call for Delphi internal staff meeting.	0.6	280.00	168.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with D. Conlon with follow up questions on capitalized variance.	0.2	200.00	40.00
10/13/05	HOCH, ERIN NICOLE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with B. Plumb and engagement team for Delphi status update conference call.	0.6	240.00	144.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in general computer controls and segregation of duties Status Update Meeting with L. Eady and J. Williams.	1.5	525.00	787.50
10/13/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with R. Bellini and performed quarterly review procedures for accounts receivable.	1.7	240.00	408.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared accounting memos re: General Motors service parts organization.	0.8	270.00	216.00
10/13/05	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Received update on Delphi Audit Status.	0.6	280.00	168.00
10/13/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with W. McCain, Payroll to walkthrough the process of recording time.	1.8	250.00	450.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with P. Obree regarding fixed asset impairment.	0.4	280.00	112.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented understanding of accounts payable account.	0.7	200.00	140.00
10/13/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped accounts to leadsheets in the Electronics and Safety division's trial balance.	1.4	240.00	336.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with G. Chopko and M. Stevenson regarding periodic review of investment values.	1.2	240.00	288.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared accounting memos re: Furakawa warranty reserve.	1.1	270.00	297.00

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10/13/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with Delphi Product and Service Solutions Accounting Manager to review the examples on the Treasury and Fixed Assets walkthrough.	0.5	280.00	140.00
10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Attended meeting with N. Hotchkins, Delphi Finance Director, L. Jones, Delphi Packard Assistant Finance Director, and M. Brenman to discuss the results of third quarter.	1.0	440.00	440.00
10/13/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped accounts to leadsheets in the Energy and Chassis division's trial balance.	2.1	240.00	504.00
10/13/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions warranty schedule and accounting memo to formulate further questions to ask client.	0.9	270.00	243.00
10/13/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in conference call with Delphi engagement team to discuss impact of bankruptcy on our work.	0.5	650.00	325.00
10/13/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated the control activities to be independently tested for the financial reporting cycle.	1.5	390.00	585.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented understanding of excess and obsolete inventory process.	0.6	200.00	120.00
10/13/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi's draft accounting policies on leases, incentive compensation and accounting estimates.	2.7	390.00	1,053.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for Deloitte staff conference call re: Delphi engagement staffing and bankruptcy update.	0.4	490.00	196.00
10/13/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed documentation for missing controls.	0.8	200.00	160.00
10/13/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed special tooling ledger for Interior trial balance with J. Meinberg.	1.3	270.00	351.00
10/13/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended meeting with L. Jones, Delphi Packard Assistant Finance Director, and H. Krupitzer to discuss the third quarter reserve analysis.	0.7	240.00	168.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared manager notes regarding employee cost walkthroughs.	0.7	240.00	168.00
10/13/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with Delphi Product and Service Solutions Accounting Manager, J. Tomas, J. Badie, A. Bacarella regarding the quarterly update and background on significant third quarter items at Delphi Product and Service Solutions.	1.5	280.00	420.00
10/13/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with J. Sheehan, L. Marion and B. Plumb regarding Delphi third quarter issues, status and other items.	1.5	650.00	975.00
10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley testing documentation (both the Company's as well as Deloitte's) related to the employee cost cycle.	0.9	440.00	396.00
10/13/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed the clients documented key controls in the fixed assets and expenditures cycles.	3.1	340.00	1,054.00
10/13/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed results of third quarter meetings with H. Krupitzer.	0.4	240.00	96.00
10/13/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with L. Tropea to discuss meeting agenda and issues for the meeting with L. Eddy.	0.2	650.00	130.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in segregation of duties update call with Deloitte team.	0.6	525.00	315.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with B. Krauseneck to discuss status of third quarter request.	0.2	270.00	54.00

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10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory walkthrough for review.	1.8	280.00	504.00
10/13/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions and discussed Treasury Cycle with M. Schill, Senior Assistant.	0.6	240.00	144.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with M. Harris for general computer controls testing.	0.5	525.00	262.50
10/13/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Treasury roll forward meeting with C. Courtade and M. Gunkelman.	0.5	280.00	140.00
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated fluctuation request based on manager review.	0.4	270.00	108.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for employee cost walkthrough.	0.9	280.00	252.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended conference call with Delphi team to discuss the impact of Delphi bankruptcy filing.	0.5	270.00	135.00
10/13/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the segregation of duties internal conference call with L. Tropea, T. McGowan and A. Lucassen.	0.5	275.00	137.50
10/13/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for a meeting with W. McCain Payroll to walkthrough the controls around the recording of time.	2.1	250.00	525.00
10/13/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy and Chassis treasury example received during meeting.	1.6	280.00	448.00
10/13/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Drafted email to overseas locations re: fee and engagement memos.	2.8	650.00	1,820.00
10/13/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped accounts to leadsheets in the Delphi Saginaw Steering division's trial balance.	1.7	240.00	408.00
10/13/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed quarterly review procedures on inventory capitalized variance and inventory adjustment accounts.	2.2	240.00	528.00
10/13/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed explanations of inventory analysis with support given by Delphi Product and Service Solutions accounting manager J. Steele.	2.1	270.00	567.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared accounting memos re: commodity manager indirect material accrual.	0.4	270.00	108.00
10/13/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions' sundry receivables schedule to formulate questions to client.	0.9	270.00	243.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for Corporate Tax rollforward planning meeting.	0.5	290.00	145.00
10/13/05	TAURO, DIMPI F	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended the internal Delphi audit status meeting with the audit team.	0.6	275.00	165.00
10/13/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended staff meeting led by B. Plumb.	0.5	480.00	240.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussion with D. Tauro regarding SAP customized programs.	0.9	290.00	261.00
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Closed notes on planning documents.	0.5	270.00	135.00
10/13/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts payable activity for Thermal and Interior division with R. Burrell.	1.4	270.00	378.00
10/13/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed with A. Miller re: third quarter provisional approach and researched SOP 90-7.	2.0	525.00	1,050.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and analyzed European Shared Service audit fees.	0.4	490.00	196.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed design deficiency to B. Garvey.	0.4	480.00	192.00

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10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed results of Packard meetings with M. Brenman.	0.4	440.00	176.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with C. Courtade and M. Gunkleman re: Treasury roll forward procedures.	0.5	480.00	240.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared and met with E. Strempek to discuss business process control testing procedures for Saginaw.	0.6	270.00	162.00
10/13/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated the Employee costs business cycle documentation based on additional information.	2.0	280.00	560.00
10/13/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with Delphi Product and Service Solutions accounting manager to discuss accounts receivable aging and Bad debt increases/decreases.	1.2	240.00	283.20
10/13/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting to discuss timing and staffing of engagement led by B. Plumb.	1.0	390.00	390.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts payable account with R. Burrell.	0.2	200.00	40.00
10/13/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to email from B. Bacigal regarding network change control selections.	0.1	390.00	39.00
10/13/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed sap customized program test procedures with J. Pulis.	0.9	275.00	247.50
10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes-Oxley walkthrough documentation related to the employee cost cycle.	0.4	440.00	176.00
10/13/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Met with K. Benesh regarding potential financial impact of continuing to work on Delphi until a decision on auditor appointment.	0.2	650.00	130.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for fixed asset testing.	0.6	280.00	168.00
10/13/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed expenditure and employee cost process mappings.	1.3	200.00	260.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing process for accounts receivables re: confirmations.	0.2	490.00	98.00
10/13/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared control audit tool template for SAP North America Vega application.	0.5	390.00	195.00
10/13/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit tool for SAP North America Vega application and change control sections.	1.7	390.00	663.00
10/13/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in meeting with team re: Delphi bankruptcy update.	0.5	270.00	135.00
10/13/05	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Prepared for Sarbanes-Oxley update meeting and met with L. Tropea, L. Eddy, J. Williams to discuss the status of the Segregation of Duties issues.	1.8	650.00	1,170.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: general computer controls & design deficiencies.	0.8	480.00	384.00
10/13/05	STEINER, ROBERT C JR	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed consultation on accounting for customer owned or supplied tooling.	2.0	670.00	1,340.00
10/13/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed summary of audit risks and responses for risk management program.	2.4	650.00	1,560.00
10/13/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated the walkthrough documentation for Delphi Product and Service Solutions.	2.0	280.00	560.00
10/13/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated flowchart for Energy and Chassis scrap process.	1.1	280.00	308.00

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10/13/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Conducted a phone call with Delphi contact J. Hallum and discussed the Energy and Chassis scrap process.	0.7	280.00	196.00
10/13/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up with Accounts Receivable regarding outstanding Delphi balances.	0.7	100.00	70.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in Delphi status update conference call with B. Plumb.	0.6	290.00	174.00
10/13/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared correspondence to be sent to international Deloitte teams re: engagement letter process.	0.5	490.00	245.00
10/13/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis quarterly workpapers including balance sheet and income statement fluctuations.	2.5	440.00	1,100.00
10/13/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended meeting with A. Bacarella, D. Oduso, J. Tomas, and Delphi Product and Service Solutions accounting manager J. Steele, regarding quarterly update and background on significant third quarter items at Delphi Product and Service Solutions.	1.1	270.00	297.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents and documented results of testing regarding periodic review of investment values.	1.4	240.00	336.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Meeting with T. Bomberski for segregation of duties deficiency.	0.5	525.00	262.50
10/13/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.4	100.00	40.00
10/13/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the internal call and status update meeting minutes.	2.5	275.00	687.50
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed third quarter requests with client.	0.3	270.00	81.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed business process documentation.	0.8	525.00	420.00
10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter review procedures with M. Brenman.	0.7	440.00	308.00
10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and analyzed third quarter Packard global trial balance and domestic trial balance, and prepared fluctuation report for submission to Delphi Packard management.	1.4	440.00	616.00
10/13/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Pulled and sorted trial balance information for Energy & Chassis.	2.7	200.00	540.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Auburn Hills database change control work papers.	2.2	480.00	1,056.00
10/13/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation on our understanding client's segregation of duties tool.	1.2	275.00	330.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Delphi segregation of duties meeting with T. Bomberski, M. Harris, A. Bianco.	1.2	525.00	630.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed capitalized variance worksheet.	1.9	200.00	380.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Requested additional change control documentation from A. Sutton for General Motors systems.	0.1	290.00	29.00
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis deficiencies identified by benchmarking tool.	1.7	270.00	459.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with M. Whiteman re: Hyperion roll forward procedures.	0.4	480.00	192.00

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10/13/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with Delphi managers, D. Moyer, S. Szalony, K. Fleming regarding open items.	0.5	650.00	325.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated on Delphi status update conference call led by B. Plumb.	0.6	480.00	288.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed management assessment testing procedure for employee cost business cycle.	0.4	270.00	108.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended update call by B. Plumb with Delphi engagement team.	0.5	200.00	100.00
10/13/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed trade accounts receivable activity for Interior trial balance with D. Arce.	0.8	270.00	216.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated on Delphi Steering conference call re: control findings and open items.	0.5	480.00	240.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi segregation of duties Memo and Planning documents.	0.7	525.00	367.50
10/13/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in a portion of a risk profile call with B. Plumb, J. Aughton, and B. Steiner.	0.4	270.00	108.00
10/13/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the Delphi's and Deloitte's segregation of duties status update meeting with the Delphi Sarbanes team.	1.0	275.00	275.00
10/13/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and attended meeting with B. Plumb and S. Szalony re: Automotive Holdings Group third quarter review procedures kick-off.	1.0	270.00	270.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared accounting memos re: Dayco hose.	1.7	270.00	459.00
10/13/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with M. Bohanon re: Corporate Tax roll forward procedures.	0.5	480.00	240.00
10/13/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended a team meeting regarding Delphi bankruptcy update.	0.5	270.00	135.00
10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for meeting with N. Hotchkins, Delphi Finance Director, L. Jones, Delphi Packard Assistant Finance Director, and M. Brenman to discuss the results of third quarter.	0.3	440.00	132.00
10/13/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Prepared and attended automotive holdings group quarterly procedures meeting with K. Stipp, B. Kolb, and C. Alsager.	2.0	440.00	880.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed documentation for workpaper regarding capital stock walkthrough.	0.2	240.00	48.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and documented client prepared documentation re: cancellation claims.	2.2	270.00	594.00
10/13/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group division trial balances with updated trial balances.	3.1	240.00	744.00
10/13/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended meeting with N. Hotchkins, Delphi Finance Director, L. Jones, Delphi Packard Assistant Finance Director, and H. Krupitzer to discuss the results of third quarter.	1.0	240.00	240.00
10/13/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed open accounting issues with B. Plumb.	0.5	650.00	325.00
10/13/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Revenue Cycle testing, reviewed Ernst & Young and analyzed deficiencies.	1.7	240.00	408.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Designed deficiency discussion with B. Garvey.	0.4	525.00	210.00
10/13/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Checked sharepoint for updates to assessment templates.	0.5	280.00	140.00

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10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed segregation of duties issues with T. McGowan and D. Tauro.	0.2	525.00	105.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared manager notes regarding employee cost testing.	0.8	240.00	192.00
10/13/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared accounting memos re: Impaired Assets.	0.6	270.00	162.00
10/13/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed general analysis of Bad Debt expense worksheet for Delphi Product and Service Solutions.	1.2	240.00	283.20
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared Delphi Steering review notes.	0.5	290.00	145.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for meeting with P. Obree regarding fixed assets.	0.4	280.00	112.00
10/13/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed general review of accounts receivable Aging for Delphi Product and Service Solutions.	2.2	240.00	537.60
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and spoke to M. Stevenson regarding the periodic review of investment values.	0.8	240.00	192.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Performed testing of SAP customized programs.	0.7	290.00	203.00
10/13/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed and Performed accounts receivable procedures for Energy & Chassis with E. Hoch.	1.7	200.00	340.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Auburn Hills International Business Machines mainframe operating system review notes.	1.2	290.00	348.00
10/13/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Attended meeting with L. Jones, Delphi Packard Assistant Finance Director, and M. Brenman to discuss the third quarter reserve analysis.	0.7	440.00	308.00
10/13/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Corrected references within Delphi's enterprise resource planning program workplan.	0.2	290.00	58.00
10/13/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in control deficiency discussion with Saginaw Steering re: legacy applications with C. Snyder, J. Pulis, J. Hickmott, T. Eden, and R. Hooper.	0.8	390.00	312.00
10/13/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed excess and obsolete inventory with D. Conlon.	0.2	200.00	40.00
10/13/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed various emails to local team regarding Delphi audit.	0.7	100.00	70.00
10/13/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions excess and obsolete reserve analysis.	0.8	270.00	216.00
10/13/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with G. Chopko regarding the periodic review of investment values.	1.5	240.00	360.00
10/13/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated revenue business cycle control testing documentation for Saginaw Division.	0.6	280.00	168.00
10/13/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemail for the Delphi Sarbanes-Oxley procedures.	0.3	525.00	157.50
10/13/05	BRENNMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for meeting with N. Hotchkins, Delphi Finance Director, L. Jones, Delphi Packard Assistant Finance Director, and H. Krupitzer to discuss the results of third quarter.	0.2	240.00	48.00
10/13/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Sarbanes Oxley control tracking templates with updated key control testing.	0.7	240.00	168.00
10/13/05	TOMAS, JOHN DIMITRI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting to discuss Delphi bankruptcy.	0.6	240.00	144.00



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10/13/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi related emails primarily from L. Marion	0.3	650.00	195.00
10/13/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared control objectives to process documentation.	2.1	200.00	420.00
10/13/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for Hyperion cat documentation.	1.7	280.00	476.00
10/14/05	KRUPITZER, HOLLY A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting to gain understanding of time reporting requirements in bankruptcy.	1.6	440.00	704.00
10/14/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and edited email to foreign offices on engagement letters.	2.1	650.00	1,365.00
10/14/05	KRUPITZER, HOLLY A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed time reporting requirements with M. Brenman.	0.3	440.00	132.00
10/14/05	OONK, MICHAEL P	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended meeting to understand and plan for bankruptcy time and expense reporting.	1.6	400.00	640.00
10/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Treasury cycle business Processes & Flowcharts.	2.5	280.00	700.00
10/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented support of the inventory analysis.	2.3	270.00	621.00
10/14/05	TAURO, DIMPI F	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended the business process controls meeting update with L Tropea, C. Snyder, V. Ziemke, S. Porter, J. Puls, J. Green, D. Kristi.	1.5	275.00	412.50
10/14/05	BRENNAN, MILANA	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting to gain understanding of time reporting requirements in bankruptcy.	1.6	240.00	384.00
10/14/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Investigated new releases made by Delphi to determine impact on planning of the engagement.	1.7	390.00	663.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting with K. Fleming, S. Szalony, M. Crowley and J. Aughton re: determination of engagement staffing.	0.3	490.00	147.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended AERS CA Delphi staff update led by L. Tropea.	1.2	480.00	576.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised interim schedule of schedules per manager review notes.	0.3	270.00	81.00
10/14/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's expenditure cycle process documentation in preparing for performance of walkthroughs.	2.0	250.00	500.00
10/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed SAP basis configuration.	1.5	390.00	585.00
10/14/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Performed research regarding Delphi's accounting policy for special tools.	2.1	650.00	1,365.00
10/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented changes in meeting minutes documentation from yesterday's status meeting.	1.0	275.00	275.00
10/14/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in meeting regarding understanding reporting and capturing time in bankruptcy.	1.6	650.00	1,040.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Completed thermal and interior excess and obsolete inventory documentation.	0.6	200.00	120.00

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10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Dialed-in for conference call on bankruptcy time keeping.	1.6	280.00	448.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared analysis for account receivable allowance.	2.7	270.00	729.00
10/14/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Debriefed on United States bankruptcy time and expense reporting with J. Aughton, D. Moyer, S. Szalony and K. Fleming and assignment on individual roles.	0.3	650.00	195.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Plano information security work papers.	2.8	480.00	1,344.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Ackett regarding fixed asset disposal.	0.5	280.00	140.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for fixed asset disposal meeting.	0.6	280.00	168.00
10/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended training session for new time reporting requirements with Delphi engagement team.	1.6	240.00	384.00
10/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in meeting with J. Tomas and J. Steele regarding Delphi Product and Service Solutions accounts receivable.	1.1	270.00	297.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Plano operations work papers.	0.6	480.00	288.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with team to gain understanding of time and reporting for bankruptcy time reporting guidelines.	1.7	270.00	459.00
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended Delphi Sarbanes-Oxley update with V. Ziemke and A. Kulikowski, and M. Pagac.	1.1	525.00	577.50
10/14/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined the control activities to be reperformed for inventory control testing.	3.2	390.00	1,248.00
10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated flowchart for Energy and Chassis scrap process with new information.	0.2	280.00	56.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared account receivable aging for third quarter.	0.6	270.00	162.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with Delphi team to discuss time and expense reporting requirements.	1.6	290.00	464.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with V. Ziemke re: time reporting requirements.	0.2	480.00	96.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with J. Deason re: receipts from customer client prepared analysis.	0.3	270.00	81.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable confirmations with R. Hamilton.	0.3	270.00	81.00
10/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented bad debt increases/decreases.	2.4	240.00	566.40
10/14/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented testing of lease transactions.	0.6	240.00	144.00
10/14/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended meeting to understand and plan for bankruptcy time and expense reporting.	1.6	440.00	704.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised interim schedule of schedules per manager review notes.	0.8	270.00	216.00
10/14/05	NCUBE, WISDOM	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended training session for new time reporting requirements with Delphi engagement team.	1.6	250.00	400.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed tooling ledger.	0.3	200.00	60.00

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10/14/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed status of the Thermal and Interior quarterly review procedures.	0.4	390.00	156.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created leadsheets for Delphi Thermal and Interior division.	0.3	240.00	72.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing procedures for fixed assets.	0.4	280.00	112.00
10/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed accounts receivable review procedures with R. Bellini on updated accounts receivable balances.	1.6	240.00	384.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with M. O'Hare relating to fixed assets.	1.0	280.00	280.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Debriefed with C. Snyder re: time reporting.	0.4	480.00	192.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in training for Delphi bankruptcy time and expense input.	1.6	480.00	768.00
10/14/05	HOCH, ERIN NICOLE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in time keeping training for bankruptcy situations.	1.6	240.00	384.00
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed with S. Potter for general computer controls audit.	0.2	525.00	105.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Plano physical security work papers.	0.4	480.00	192.00
10/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed quarterly review procedures on updated inventory adjustment balances.	2.2	240.00	528.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed listing of general units.	0.8	200.00	160.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created leadsheets for Delphi Packard division.	0.3	240.00	72.00
10/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Substantiated supported for explanations of excess and reserve significant items.	1.3	270.00	351.00
10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared and attended Energy and Chassis scrap walkthrough Delphi contact P. Olcott.	0.4	280.00	112.00
10/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in Deloitte Staff update Meeting.	1.5	280.00	420.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with R. Tangen audit documentation tool problems.	1.2	290.00	348.00
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for Delphi Sarbanes-Oxley update.	0.5	525.00	262.50
10/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made plant selections for inventory adjustment testing.	0.1	240.00	24.00
10/14/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed planning to evaluate responses by seniors to my comments.	1.4	390.00	546.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared questions for Deloitte Mexico and Turkey re: Delphi scope for statutory audits.	1.2	490.00	588.00
10/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Finished documenting initial review of Delphi Product and Service Solutions warranty schedule.	1.4	270.00	378.00
10/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Obtained and reviewed explanations regarding Delphi Product and Service Solutions analysis of B-stock inventory given by T. Hummel, accounting analyst.	0.8	270.00	216.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended meeting to gain understanding of time and expense for bankruptcy.	1.6	270.00	432.00

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10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated expenditure business cycle control testing documentation for Saginaw Division.	1.6	280.00	448.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Tax information security rollforward testing.	0.4	290.00	116.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Auburn Hills Database II review notes.	0.9	290.00	261.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed engagement economics re: Delphi charge codes.	1.8	490.00	882.00
10/14/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared final bank confirmations for accounts receivable for Delphi for the Dayton Receivable Center location and sent to K. Urek and N. Grozdanovski for approval.	3.0	65.00	195.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared workpaper documentation re: receipts from customers for Saginaw third quarter.	1.1	270.00	297.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Plano information security, MVS mainframe operating system specific work papers.	1.0	480.00	480.00
10/14/05	TAURO, DIMPI F	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended the time and expense entry training conference call with the entire audit team.	1.6	275.00	440.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented procedures performed to review 3rd quarter operations for Delphi Saginaw steering division.	1.6	240.00	384.00
10/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with team to gain understanding of time and reporting for bankruptcy time reporting guidelines.	1.6	270.00	432.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared confirmations for Dayton receivables center.	1.1	240.00	264.00
10/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed client's documentation on monitoring process review and first access results review.	2.2	275.00	605.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: general computer controls & design deficiencies.	0.6	480.00	288.00
10/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated the inventory cycle flowcharts & specific transactions examples after.	1.2	280.00	336.00
10/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and documented explanations from accounting manager J. Steele, for significant items on the Delphi Product and Service Solutions excess and obsolete reserve analysis.	2.4	270.00	648.00
10/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented testing procedures and evidence in CAT for Network.	2.7	280.00	756.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Treasury walkthrough with client with D. Rhoades.	1.2	270.00	324.00
10/14/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents and documented results of testing regarding monthly payroll accrual.	1.2	240.00	288.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created leadsheets for Delphi Aftermarket division.	0.4	240.00	96.00
10/14/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed audit status with M. Brenman.	0.3	240.00	60.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed property rollforward with C. Gardea.	0.5	270.00	135.00
10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended General Computer Controls/Business Process update meeting with C. Snyder, L. Tropea, D. Tauro, J. Pulis, S. Potter, V. Ziemke, J. Green, but left prior to completion of meeting.	1.2	280.00	336.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with B. Prueter to discuss internal control changes for Saginaw during third quarter.	0.3	270.00	81.00

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10/14/05	FAVOR, RICHARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended time and expense bankruptcy compliance conference call.	1.6	525.00	840.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conversation with S. Potter regarding to discuss and clear Auburn Hills review notes.	1.2	290.00	348.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded and formatted updated third quarter trial balance for Thermal and Interior division.	2.3	270.00	621.00
10/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with Delphi team to discuss time and expense reporting requirements.	1.6	390.00	624.00
10/14/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status and answered questions about the treasury cycle with M. Schill.	0.3	240.00	60.00
10/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with J. Pulis to discuss and clear EDS Auburn Hills review notes.	1.1	390.00	429.00
10/14/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion with engagement team managers on structure of time reporting process.	0.2	650.00	130.00
10/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed revenue documentation and control procedures.	1.7	200.00	340.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in the Delphi Deloitte team staff update meeting.	1.2	480.00	576.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed updated treasury flow chart.	0.9	270.00	243.00
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with Europe team for general computer control update.	0.6	525.00	315.00
10/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP information security testing with J. Pulis.	0.9	390.00	351.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented fixed asset classification change.	0.9	280.00	252.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended training on engagement time reporting with Delphi engagement team.	1.6	200.00	320.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created leadsheets for Delphi Electronics and Safety division.	0.3	240.00	72.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed treasury & financial reporting benchmark.	1.8	480.00	864.00
10/14/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Determined divisions and engagement staffing.	0.5	440.00	220.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated general computer control status document.	0.3	480.00	144.00
10/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued to document accounts receivable Aging increases/decreases.	3.1	240.00	748.80
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed summary of business process activities.	2.5	525.00	1,312.50
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Attended Ernst & Young design deficiency meeting.	0.5	480.00	240.00
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Deloitte Delphi California Staff Update.	1.2	525.00	630.00
10/14/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Meeting with client and E. Hoch re: accounts receivable.	0.9	200.00	180.00
10/14/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Edited summary of audit risks and responses for risk management program.	2.6	650.00	1,690.00
10/14/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined the scope of reperformance work around the financial reporting cycle to be performed by Deloitte.	2.7	390.00	1,053.00

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10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter fluctuations with E. Creech.	1.1	270.00	297.00
10/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and documented Delphi Product and Service Solutions revenue recognition adjustment for third quarter.	2.1	270.00	567.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to e-mail re: Delphi business process testing.	0.2	480.00	96.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended status meeting with Delphi project management office A. Kulikowski.	1.2	480.00	576.00
10/14/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and attended re: understanding reporting and capturing time and expenses in bankruptcy.	1.7	650.00	1,105.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed Thermal & Interior division allowance documents.	1.2	200.00	240.00
10/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with L. Tropea on general computer controls.	0.2	390.00	78.00
10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	E-mailed updated flowcharts to appropriate Energy and Chassis Delphi contacts.	0.2	280.00	56.00
10/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed time reporting procedures.	1.6	280.00	448.00
10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated flowchart for Energy and Chassis treasury process with new information.	0.6	280.00	168.00
10/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created open items list for Sarbanes-Oxley requests re: expenditures and revenue cycles.	1.2	240.00	288.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and researched Delphi Product & Systems Solutions quarterly fluctuations.	0.5	490.00	245.00
10/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.4	100.00	40.00
10/14/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed summary of audit risks and responses for risk management program.	2.0	650.00	1,300.00
10/14/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared draft bank confirmations for Dayton location and sent to N. Grozdanovski.	2.0	65.00	130.00
10/14/05	PATEL, BHAVESH A	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a conference call to gain an understanding of time and expense reporting rules for the bankruptcy court.	1.6	390.00	624.00
10/14/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Watched Delphi news conference regarding impact of bankruptcy.	0.2	650.00	130.00
10/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Requested new documentation from for evidence of controls from Delphi Management pertaining to disabled Delphi general ledger users.	0.5	280.00	140.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Compiled design deficiency listing.	1.1	480.00	528.00
10/14/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Continued to pull trial balance information for Automotive Holdings Group.	2.3	200.00	460.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and researched Steering quarterly fluctuations.	0.6	490.00	294.00
10/14/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed time reporting categories for reporting under United States bankruptcy with D. Moyer.	0.2	650.00	130.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented fixed asset disposal.	1.2	280.00	336.00

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10/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepare and distributed various emails to international audit teams regarding Delphi Worldwide Audit Instructions.	1.0	100.00	100.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with T. Pionk with warranty follow up questions.	0.3	200.00	60.00
10/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for walkthrough meetings for next week.	2.3	200.00	460.00
10/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed-up with international accounting regarding Czech Republic invoice.	0.2	100.00	20.00
10/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in conference call re: understanding and planning for Time & Expense reporting.	1.6	200.00	320.00
10/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Treasury, control mappings benchmarking.	1.8	280.00	504.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed questions re: international audit instructions.	0.7	490.00	343.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts receivable activity with J. Gdowski.	0.7	270.00	189.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared assessments and management testing for fixed assets cycle.	1.1	270.00	297.00
10/14/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with A. Cline regarding lease transactions walkthrough.	1.1	240.00	264.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed clients coverage of financial statement risks for Automotive Holdings Group processes.	1.1	270.00	297.00
10/14/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented walkthroughs of controls around recording of time.	2.9	250.00	725.00
10/14/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Met with California Deloitte team to provide status update.	1.5	390.00	585.00
10/14/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met to understand and plan procedures related to bankruptcy with the Delphi team.	1.6	390.00	624.00
10/14/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed current news articles for potential audit implications.	0.3	650.00	195.00
10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy and Chassis treasury example received.	2.6	280.00	728.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended training session for new time reporting requirements with Delphi engagement team.	1.6	270.00	432.00
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed voicemail for the Delphi Sarbanes-Oxley procedures.	0.2	525.00	105.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created leadsheets for Energy and Chassis division.	0.3	240.00	72.00
10/14/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to e-mail re: Delphi business process scope.	0.3	480.00	144.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed thermal and interior miscellaneous accrued accounts receivable account.	2.1	200.00	420.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed special tooling ledger with C. Gardea.	0.4	270.00	108.00

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10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP information security testing with S. Potter.	0.9	290.00	261.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in the Delphi Deloitte team staff update meeting	1.5	290.00	435.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Coordinated collection of battery sale transaction information.	0.6	270.00	162.00
10/14/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended team meeting regarding gaining an understanding of the time reporting procedures for bankruptcy reporting guidelines.	1.6	270.00	432.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed final updated fixed asset flow chart.	1.4	270.00	378.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated for time and expense training re: Delphi post bankruptcy.	1.6	490.00	784.00
10/14/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with Delphi Product and Service Solutions accounting manager re: accounts receivable.	1.1	240.00	264.00
10/14/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed the Corporate Audit Services workplan and results for financial reporting.	2.1	390.00	819.00
10/14/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated and allocated staffing to various Delphi audit or review areas with engagement team managers.	0.3	650.00	195.00
10/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared draft bank confirmations for Dayton location and sent to K. Urek for approval	3.7	100.00	370.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Recorded time entries within the Deloitte Time Entry application.	0.2	480.00	96.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed questions re: Deloitte Brazil fees.	0.7	490.00	343.00
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Aughton, M. Crowley, D. Moyer, S. Szalony, and K. Fleming re: time reporting requirements.	0.4	480.00	192.00
10/14/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed access review test procedures for packard with D. Tauro.	1.5	280.00	420.00
10/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting to gain understanding of time and expense bankruptcy proceedings.	1.6	100.00	160.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and sent third quarter schedule to schedule to Delphi tax staff.	0.3	490.00	147.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Addressed quarterly review questions from international locations.	0.3	490.00	147.00
10/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Sarbanes-Oxley revenue flowchart with prototype sales information.	0.4	240.00	96.00
10/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed planning items with M. Schill.	0.3	240.00	72.00
10/14/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	0.2	525.00	105.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi General Ledger with J. Green.	0.3	290.00	87.00
10/14/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting with K. Fleming, M. Crowley, S. Szalony and J. Aughton re: determination of Delphi charge code divisions.	0.2	490.00	98.00
10/14/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Corrected references within Delphi's enterprise resource planning program workplan.	0.9	290.00	261.00



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10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped accounts to leadsheets for the Thermal and Interior division's trial balance.	2.1	240.00	504.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing for fixed assets.	1.2	280.00	336.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Set-up workpaper to analyze global third quarter fluctuations at Thermal and Interior division.	0.7	270.00	189.00
10/14/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched financial reporting controls and documentation.	0.6	200.00	120.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created leadsheets for Delphi Saginaw division.	0.3	240.00	72.00
10/14/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed, made copies for files and mailed final bank confirmations for Dayton location	1.1	100.00	110.00
10/14/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared and attended Energy and Chassis treasury walkthrough with C. Alsager and Delphi contact K. Tremain.	1.2	280.00	336.00
10/14/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Determined divisions and resolved engagement staffing.	0.5	390.00	195.00
10/14/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed engagement planning with M. Brenman, Senior.	0.3	240.00	72.00
10/14/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed risk management documents.	0.2	650.00	130.00
10/14/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with A. Gielda and T. Geary to discuss Saginaw world wide fluctuations for third quarter.	0.3	270.00	81.00
10/14/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the changes made to the segregation of duties test procedures.	1.7	275.00	467.50
10/14/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for Ernst & Young design deficiency meeting.	0.2	480.00	96.00
10/14/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting to gain an understanding of US bankruptcy time and expense reporting requirements.	1.4	65.00	91.00
10/14/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounts in leadsheets for all US divisions.	1.9	240.00	456.00
10/14/05	BRENMAN, MILANA	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed time reporting requirements with H. Krupitzer.	0.2	240.00	48.00
10/14/05	BELLINI, ROBERT ALLEN	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in conference call re: understanding and planning for Time & Expense reporting.	1.6	200.00	320.00
10/14/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed status of requests for third quarter with client.	0.2	270.00	54.00
10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented thermal and interior miscellaneous accrued accounts receivable account.	0.6	200.00	120.00
10/14/05	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with M. Adams and R. Bellini to discuss accounts receivable fluctuations.	0.9	240.00	216.00
10/14/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with A. Cline regarding lease transactions walkthrough.	2.2	240.00	528.00
10/14/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for employee cost testing.	0.7	280.00	196.00
10/14/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed treasury sub process specific examples walkthrough with client.	2.5	280.00	700.00
10/14/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Finished documenting initial review of Delphi Product and Service Solutions sundry receivables schedule.	1.8	270.00	486.00

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10/14/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Completed thermal and interior capitalized variance documentation.	0.5	200.00	100.00
10/14/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed questions on excesses and obsolete analysis with D. Conlon.	0.4	270.00	108.00
10/14/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in meeting to gain an understanding of US bankruptcy time and expense reporting requirements.	1.6	650.00	1,040.00
10/14/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in conference call regarding procedures in bankruptcy.	1.6	390.00	624.00
10/15/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Edited summary of audit risks and responses for risk management program.	2.0	650.00	1,300.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated time reporting requirement to the team via email.	0.2	480.00	96.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Downloaded assessment templates from sharepoint site.	0.5	480.00	240.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated general computer control status to team via email.	0.2	480.00	96.00
10/16/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and reviewed correspondence re: 2004 statutory audits.	0.1	490.00	49.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed design deficiencies supplied by M. Harris and T. Bomberski.	2.6	480.00	1,248.00
10/16/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared case divisional structure.	0.2	490.00	98.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Plano work papers.	0.8	480.00	384.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated Deloitte's control deficiency spreadsheet.	0.9	480.00	432.00
10/16/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed questions re: accounts receivable confirmations.	0.1	490.00	49.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated Deloitte's general computer control status document.	0.4	480.00	192.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi related emails re: general computer controls.	0.4	480.00	192.00
10/16/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Plano database change control work papers.	0.9	480.00	432.00
10/16/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed questions re: European shared service center fees.	0.1	490.00	49.00
10/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated revenue process description.	0.7	200.00	140.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Entered detailed time and expense in to time and expense system.	1.3	390.00	507.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and made changes to 3rd Hyperion pull for Automotive Holdings Group.	0.7	270.00	189.00
10/17/05	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed consultation for engagement team re: Data Quality Integrity and SAP issues.	1.0	670.00	670.00
10/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy & Chassis inventory scrap walkthrough for all examples.	1.7	280.00	476.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted Delphi Tax Application rollforward testing follow-up.	0.6	290.00	174.00
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for meeting with K. Keith regarding salary employee master file.	0.5	280.00	140.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented responses re: increase in sundry prepaid schedule line.	0.2	270.00	54.00

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10/17/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed preliminary analysis for Energy and Chassis inventory balances.	2.7	240.00	648.00
10/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy & Chassis inventory walkthrough for new examples received.	2.2	280.00	616.00
10/17/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with N. Grozdanovski regarding procedures for reporting time for Bankruptcy proceedings.	0.6	65.00	39.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with J. Deason re: explanation for warranty reserve detail.	0.1	270.00	27.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented details of discussion with J. Deason for accounts receivable Allowance calculation.	0.4	270.00	108.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mid-Michigan Service Center management assessment documentation.	0.5	290.00	145.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed analysis of work performed by data quality integrity group.	0.6	440.00	264.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed special tooling ledger for Interior trial balance with D. Travis and J. Meinberg; Documented results of discussion.	1.1	270.00	297.00
10/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented inventory cycle for Delphi Saginaw steering division.	1.8	240.00	432.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed information on outside accounts receivable fluctuations for third quarter review at Thermal and Interior division.	0.7	270.00	189.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed third quarter accounting issues with L. Marion and D. Moyer.	0.5	650.00	325.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared summary of Deloitte data quality interrogation procedures.	0.7	490.00	343.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the Thermal and Interior division accounts payable balances and third quarter fluctuations with R. Burrell; Documented results of discussion.	0.5	270.00	135.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed account reconciliation for Energy and Chassis.	1.2	270.00	324.00
10/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on updating 3rd quarter figures for Automotive Holdings Group Property Plant & Equipment.	0.9	200.00	180.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the general computer control update requirements.	0.1	480.00	48.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Listened to M. Brenman about Delphi Packard.	0.2	200.00	40.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed account receivable with R. Bellini re: allowance analysis and analytic.	0.7	270.00	189.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Computer Associates security administration package special privileges review notes with J. Green.	0.3	290.00	87.00
10/17/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with B. Hamilton re: inventory procedures to be performed.	0.8	340.00	272.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed draft of battery sale transaction to Johnson Controls, Inc.	0.8	270.00	216.00
10/17/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter accounting issues with L. Marion.	0.5	650.00	325.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with C. Alsager battery sale testing procedures.	0.2	440.00	88.00
10/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the status update with M. Kosonog.	0.5	275.00	137.50
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mid-Michigan Service Center references within audit documentation tool.	0.8	290.00	232.00

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10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Delphi Steering management assessment status documentation.	0.6	290.00	174.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in discussion with E. Creech and K. Urek regarding the customers CEI, Inc. and Meridian.	0.2	200.00	40.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in Steering quarterly update with D. Ralbusky.	0.3	490.00	147.00
10/17/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting with accounts payable personnel to walkthrough the AP portion of the Expenditure Cycle.	1.5	250.00	375.00
10/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with D. Giorgi re procedure for inputting time in DTE during bankruptcy proceedings.	0.6	100.00	60.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: design deficiencies and general computer controls.	0.6	480.00	288.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the meeting with S. Reinhart to go over the financial reporting cycle for evaluating non-routine information.	0.6	200.00	120.00
10/17/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed clients' documentation of the sourcing process.	2.8	250.00	700.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed third quarter items with client for Automotive Holdings Group.	0.3	270.00	81.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Packard management assessment status documentation.	0.5	290.00	145.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Rolled forward Automotive Holdings Group second quarter workpapers for third quarter.	0.1	270.00	27.00
10/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded, formatted, and identified fluctuations for the headquarters third quarter second version of trial balance.	3.9	270.00	1,053.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched the other special adjustments account with K. Urek.	0.7	200.00	140.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with S. Reinhart for all items reported on financials are properly classified.	0.4	200.00	80.00
10/17/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Drafted e-mail to D. Moyer regarding timing of third quarter review procedures.	0.2	440.00	88.00
10/17/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed status of open items requested for quarterly review.	0.6	390.00	234.00
10/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with J. Tomas regarding Delphi Product and Service Solutions open items to create list for client.	0.8	270.00	216.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for meeting with A. Bacarella re: Delphi Product and Service Solutions update.	0.3	240.00	72.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Retrieved documentation from the B building on trial balance changes from S. Van Dyke.	0.2	280.00	56.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the meeting with D. Perfette over the Financial Reporting Cycle for communication channels set up in place within organization.	0.4	200.00	80.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Plano International Business Machines mainframe operating system review notes.	0.6	290.00	174.00
10/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Energy & Chassis accounts receivable analysis.	3.2	200.00	640.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed the miscellaneous accounts receivable account for the third quarter review at the Thermal and Interior division with E. Schrot.	0.9	270.00	243.00
10/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Pulled and formatted trial balances for Energy & Chassis.	1.3	200.00	260.00
10/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with F. Nance and S. Reinhart to discuss third quarter review.	0.9	240.00	216.00

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10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Corporate Tax management assessment documentation.	0.2	290.00	58.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed engagement staffing.	0.9	650.00	585.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed review notes re: Delphi Product and Service Solutions Excess and Obsolete reserve.	2.1	240.00	508.80
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created Delphi General Ledger roll forward testing templates in excel.	2.6	280.00	728.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in weekly prioritization meeting with M. Crowley, B. Plumb, D. Moyer, S. Szalony, and K. Fleming.	1.5	650.00	975.00
10/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Delphi contact, M. Kloss to discuss Energy and Chassis inventory examples.	0.1	280.00	28.00
10/17/05	BELEN, JEFFREY SCOTT	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched non-US tax issues.	0.5	390.00	195.00
10/17/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed specialist assignment for Data Quality Integrity, pension and Sarbanes-Oxley with T. McGowan, L. Koch, S. Simpson and S. Coulter.	0.8	650.00	520.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury and financial reporting cycle internal control benchmarking template.	1.5	440.00	660.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed and documented the global profit and loss analysis for the third quarter review at the Thermal and Interior division.	0.9	270.00	243.00
10/17/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in weekly priority setting meeting with M. Crowley, D. Moyer, K. Fleming, S. Szalony and J. Aughton.	1.5	650.00	975.00
10/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed process descriptions for revenue cycle.	1.2	200.00	240.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched the balance in account 9280 for the third quarter review at the Thermal and Interior division with E. Schrot.	0.7	270.00	189.00
10/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented revenue cycle for Delphi Saginaw steering division.	1.3	240.00	312.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented division analysis of accounts payable account.	1.1	200.00	220.00
10/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with H. Mundra the audit procedures for segregation of duties testing and negative results of sensitive access testing.	1.5	275.00	412.50
10/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for revenue cycle walkthrough.	2.1	200.00	420.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi General Ledger with J. Pulis and S. Potter regarding roll forward testing.	0.1	280.00	28.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted final review of Delphi General Ledger review notes in preparation for roll forward.	2.7	280.00	756.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to email from S. Bryant regarding SAP change control user acceptance testing signoffs.	0.2	390.00	78.00
10/17/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed revenue cycle documentation for mapping with Deloitte process documentation.	1.8	340.00	612.00
10/17/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi corporate audit reports for Asia Pacific.	1.8	390.00	702.00
10/17/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared portion of the inventory work plan.	2.8	280.00	784.00
10/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Looked up warranty balance for Delphi Product and Service Solutions in hyperion to ensure schedule agrees to ledger.	0.2	270.00	54.00

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10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: design deficiencies and general computer controls.	0.5	480.00	240.00
10/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed documentation received so far from Delphi to document the monitoring process review and first periodic review results.	1.5	275.00	412.50
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with J. Deason re: third quarter 2005 warranty items.	0.3	270.00	81.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with L. Irrer re: Saginaw core reserve.	0.6	270.00	162.00
10/17/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed Ernst & Young Sarbanes-Oxley conclusions for reliance.	3.9	390.00	1,521.00
10/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated payroll accounts with Arizona service center personnel.	0.8	240.00	192.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with S. Potter and J. Pulis re: general computer control audit update.	0.5	480.00	240.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with J. Deason re: third quarter 2005 accounts receivable allowance.	0.2	270.00	54.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with S. Zmuda re: open items for third quarter 2005 procedures.	0.2	270.00	54.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Entered time reporting detail for Delphi work.	0.3	280.00	84.00
10/17/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior re: treasury cycle walkthroughs.	0.1	240.00	24.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed SAP application roll forward requirements with S. Potter.	0.1	480.00	48.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed access control facility 2 special privileges with J. Pulis for Auburn Hills.	0.3	280.00	84.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed battery sale transaction support to ensure obtained complete binder form client.	0.9	270.00	243.00
10/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed status of third quarter review with H. Krupitzer.	0.5	240.00	120.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented General Motors accounts receivable fluctuations for third quarter review at Thermal and Interior division.	0.4	270.00	108.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with J. Green and S. Potter re: Delphi General Ledger rollforward testing.	0.1	290.00	29.00
10/17/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed current news articles for potential audit implications.	0.3	650.00	195.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in Delphi's quarterly fraud and internal control meeting with M. Crowley and D. Moyer.	1.5	650.00	975.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented the discussion with B. Lewis re: Dayco spill.	0.3	270.00	81.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed design deficiencies with J. Green.	0.6	480.00	288.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed final review of Steering workpapers prior to submission for Manager review.	0.3	390.00	117.00
10/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Informed S. Stieritz of about Delphi Packard.	0.2	240.00	48.00
10/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded documentation from sharepoint regarding design deficiencies.	0.2	280.00	56.00

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10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Finalized documentation of Saginaw Steering application security testing.	3.7	390.00	1,443.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed control deficiency with M. Harris.	0.7	480.00	336.00
10/17/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for a meeting with accounts payable personnel to walkthrough the accounts payable portion of the Expenditure Cycle.	1.3	250.00	325.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and prepared case divisions and prepared email instruction to engagement team.	1.4	490.00	686.00
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing templates related to employee costs procedures for hourly employees.	1.4	280.00	392.00
10/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched walkthrough guidelines.	1.3	200.00	260.00
10/17/05	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly prioritization meeting with B. Plumb, J. Aughton, M. Crowley, S. Szalony and D. Moyer.	1.5	390.00	585.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with M. Mayle to go over the Financial Reporting Cycle and all related party events.	0.4	200.00	80.00
10/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy & Chassis walkthrough for inventory shipments.	1.5	280.00	420.00
10/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the mapping procedures that need to be performed for fixed asset cycle with S. Stieritz, Staff.	0.8	240.00	192.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with A. Brazier (client) statement of cash flows property, plant and equipment included in accounts payable.	0.2	440.00	88.00
10/17/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in meeting for preparation for fraud meeting.	0.5	650.00	325.00
10/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented payroll accounts for Arizona service center interim audit.	1.3	240.00	312.00
10/17/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi-Sarbanes Oxley procedures.	2.0	525.00	1,050.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and made changes to 3rd Hyperion pull for Energy and Chassis for third quarter.	1.1	270.00	297.00
10/17/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in Delphi internal quarterly fraud and internal control meeting with J. Aughton and D. Moyer.	1.5	650.00	975.00
10/17/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion of document retention policies.	0.4	650.00	260.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed over/under analysis with D. Conlon and K. Urek.	0.3	200.00	60.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed clarification on time reporting requirements with C. Snyder and J. Pulis.	0.1	390.00	39.00
10/17/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepare internal correspondence re: second quarter Electronics and Safety review.	0.7	340.00	238.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented UNIX - SAP R/3 understanding document.	2.5	290.00	725.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Mid Michigan Solution Center and Steering information security workpapers.	1.5	480.00	720.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Delphi General Ledger open items from first round of testing in preparation for roll forward.	1.4	280.00	392.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for Delphi's internal quarterly fraud meeting with M. Crowley and B. Plumb.	0.4	650.00	260.00

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10/17/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared Delphi Product and Service Solutions Review notes - Fixed Assets & Treasury business cycles.	3.9	280.00	1,092.00
10/17/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Updated user access test documentation with the response received from the client.	1.0	275.00	275.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Read over the procedures that needed to be performed for the fixed asset cycle.	0.9	200.00	180.00
10/17/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared review notes in the Delphi Product and Service Solutions Walkthrough work papers.	1.7	280.00	476.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed support of miscellaneous accounts receivable with K. Urek.	0.9	200.00	180.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Provided clarification to manager regarding Saginaw Steering documentation.	0.3	390.00	117.00
10/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with F. Nance, Internal Audit to discuss the approach utilized by Delphi Packard and progress made in obtaining quarterly results.	0.5	240.00	120.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Performed third quarter review procedures.	1.0	440.00	440.00
10/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for treasury cycle walkthrough for Delphi Saginaw steering division.	1.3	240.00	312.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Read documentation preservation memo from received from legal counsel.	0.1	390.00	39.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with G. Chopko to go over the FRP over non-routine journal entries appropriately recorded in right accounting period.	0.4	200.00	80.00
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with P. Obree regarding fixed asset depreciation forecast.	0.4	280.00	112.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion with R. Patel re: Delphi Tax Application rollforward testing.	0.1	290.00	29.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi ERISA Lawsuit email from B. Plumb.	0.3	480.00	144.00
10/17/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter income tax audit procedures with J. Urbaniak.	0.5	390.00	195.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed profit and loss analysis for third quarter review at the Thermal and Interior division with E. Creech and M. Madak.	1.2	270.00	324.00
10/17/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for Delphi's internal quarterly fraud meeting with J. Aughton and B. Plumb.	0.5	650.00	325.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in weekly prioritization meeting with B. Plumb, J. Aughton, M. Crowley, S. Szalony and K. Fleming.	1.8	490.00	882.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed tickmarks for the U.S. analysis.	0.4	200.00	80.00
10/17/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed previous inventory control deficiencies to determine relevance to current testing.	0.8	280.00	224.00
10/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Composed first round of follow up items on Delphi Product and Service Solutions global balance sheet fluctuations and sent to client.	0.6	270.00	162.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed third quarter items with client for Energy and Chassis.	0.7	270.00	189.00
10/17/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed management assessment for Revenue cycle.	1.9	280.00	532.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Scheduled Roll Forward testing meetings with M. Whiteman, C. Courtade, R. Hof, M. Gunkelman, and M. Reprogle.	0.5	280.00	140.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented over and under analysis.	1.6	200.00	320.00



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10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed property, plant, equipment rollforward.	0.4	200.00	80.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management	0.1	650.00	65.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with J. Deason re: third quarter 2005 cancellation claims.	0.2	270.00	54.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed the over/under absorption accounts for the Thermal and Interior division third quarter review with E. Schrot.	0.5	270.00	135.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and attended Delphi third quarter fraud and internal control meeting with M. Crowley, J. Aughton and Delphi Finance, Corporate Audit and Legal staff representatives.	1.1	490.00	539.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering audit schedule of schedules.	0.7	490.00	343.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with B. Plumb battery sale accounting.	0.2	440.00	88.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed the lower of cost or market adjustment prepared by client, identified additional questions.	0.1	270.00	27.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with J. Perkins re: switch warranty accrual and status of quarterly procedures.	0.4	270.00	108.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the mapping procedures that need to be performed for fixed asset cycle.	0.8	200.00	160.00
10/17/05	GIORGI, DIANE M	PARAPROFESSIONAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	E-mailed and discussed with word processing regarding work on Delphi confirmation for Dayton location.	0.4	65.00	26.00
10/17/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Set up portion of the inventory walkthroughs.	0.6	280.00	168.00
10/17/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Traced revenue benchmarked items into control processes.	2.4	200.00	480.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed analysis of Delphi Product and Service Solutions income statement to generate questions for client.	0.4	240.00	100.80
10/17/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded and formatted Energy and Chassis trial balances.	1.9	240.00	456.00
10/17/05	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in a portion of a conference call with B. Plumb and J. Aughton regarding bankruptcy accounting issues.	0.6	650.00	390.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and agree out number in client prepared memo re: Steering hose spill.	0.8	270.00	216.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Mid-Michigan Solution Center documentation requirements with J. Pulis and C. Snyder.	0.5	390.00	195.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented core reserve calculation and review procedures as discussed with L. Irrer.	0.9	270.00	243.00
10/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented responses received for balance sheet explanations from C. High, General Accounting.	1.6	240.00	384.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer control work papers.	0.2	480.00	96.00
10/17/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed status of third quarter review with M. Brenman.	0.5	440.00	220.00
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for meeting with R. Little regarding employee cost hourly employee master file.	0.7	280.00	196.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and addressed third quarter questions from domestic and international units.	1.1	490.00	539.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed miscellaneous accounts receivable account with R. Burrell, K. Blakely and K. Urek.	0.2	200.00	40.00

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10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Read over the procedures that needed to be performed for financial reporting cycle.	1.4	200.00	280.00
10/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared senior manger review notes relating to the expenditure cycle.	0.8	270.00	216.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed account 9280 reconciliation for Automotive Holdings Group.	0.3	270.00	81.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Provided third quarter review status update for the Thermal and Interior division to E. Creech.	0.2	270.00	54.00
10/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in call to client re: third quarter environmental schedule.	0.2	270.00	54.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Edited risk summary for comments received.	1.1	650.00	715.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared initial smart audit support files.	0.3	290.00	87.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed warranty reserve worksheet for selected items and documented within our workpapers.	0.7	270.00	189.00
10/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented employee cost cycle for Delphi Saginaw steering division.	1.5	240.00	360.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed Meridian and joint venture divestiture transactions with E. Creech and E. Schrot.	0.2	270.00	54.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Communicated status update to management.	0.2	290.00	58.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP roll-forward requirements and potential SAP deficiency with C. Snyder.	0.2	390.00	78.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed property balances for third quarter review at the Thermal and Interior division with E. Schrot.	0.1	270.00	27.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Communicated with R. Tangen re: audit documentation tool.	0.1	290.00	29.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Delphi Product and Service Solutions revenue cycle documentation for Sarbanes-Oxley testing.	0.2	240.00	57.60
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing templates related to employee costs procedures for salary employees.	1.6	280.00	448.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of Sarbanes-Oxley for Energy and Chassis and followed up on open items with client.	0.9	270.00	243.00
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with K. Keith regarding salary employee master file changes.	1.3	280.00	364.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for weekly prioritization meeting.	0.5	440.00	220.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Received and documented specific examples regarding Thermal and Interior employee cost cycle for Sarbanes-Oxley testing.	2.6	240.00	614.40
10/17/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed local sites control process narratives for safeguarding of fixed asset cycle with T. Wilkes, Internal Control.	0.4	240.00	96.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with J. Deason and L. Briggs re: prepaid sundry account as of 9/30/05.	0.9	270.00	243.00
10/17/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in weekly prioritization meeting with J. Aughton, B. Plumb, D. Moyer, S. Szalony and K. Fleming.	1.5	650.00	975.00
10/17/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared senior manager review notes relating to the inventory cycle.	1.0	270.00	270.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed engagement management related to Sarbanes procedures.	1.1	440.00	484.00

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10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the miscellaneous accounts receivable account for the third quarter review at the Thermal and Interior division with X. Castaneda.	0.2	270.00	54.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with D. Moyer re: quarterly Saginaw update meeting.	0.2	270.00	54.00
10/17/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed various bankruptcy matters with R. Young.	0.3	650.00	195.00
10/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared third quarter 2005 derivatives fluctuations and sent to client.	2.9	270.00	783.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed final review of steering workpapers prior to submission to management.	0.2	290.00	58.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the access control facility security package audit with J. Green.	0.1	480.00	48.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts payable plant accruals balance at Thermal and Interior division with R. Marsh.	0.2	270.00	54.00
10/17/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly prioritization meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer, and K. Fleming.	1.5	440.00	660.00
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with R. Little regarding employee cost hourly employee master file changes.	1.3	280.00	364.00
10/17/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Warranty Analysis for Automotive Holdings Group.	1.3	270.00	351.00
10/17/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed assets cycle walkthrough for Delphi Saginaw steering division.	0.9	240.00	216.00
10/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Energy & Chassis accounts receivable analysis.	3.2	200.00	640.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with team re: time reporting requirements.	0.1	480.00	48.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented balance sheet third quarter fluctuations.	0.5	270.00	135.00
10/17/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Ernst & Young Sarbanes-Oxley analysis.	2.7	390.00	1,053.00
10/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Construction Work in Process account for E& C.	1.9	200.00	380.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed Delphi Product and Service Solutions income statement variance.	1.4	240.00	326.40
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with B. Krauseneck to discuss status of open items still needed.	0.1	270.00	27.00
10/17/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Planned Delphi General Ledger Roll Forward Information Security Testing.	0.1	280.00	28.00
10/17/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated with discussion with B. Gordon DT Chicago and J. Aughton and M. Crowley on accounting issues while in bankruptcy.	1.4	650.00	910.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.4	650.00	260.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read Delphi ERISA lawsuit per email from B. Plumb.	0.3	390.00	117.00
10/17/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy & Chassis fixed asset walkthrough for new examples received.	2.5	280.00	700.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed review note re: Delphi Products and Service Solutions and inventory flux.	0.6	240.00	134.40

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10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed credit balances in accounts receivable accounts for all divisions.	1.1	270.00	297.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented understanding of miscellaneous accounts receivable.	1.2	200.00	240.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed EDS Plano and Auburn Hills special privileges testing with J. Green.	0.2	390.00	78.00
10/17/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed Sarbanes-Oxley work of Ernst & Young treasury cycle.	3.4	390.00	1,326.00
10/17/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the miscellaneous accounts receivable account for the third quarter review at the Thermal and Interior division with E. Schrot, R. Burrell, and K. Blakely.	0.2	270.00	54.00
10/17/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed environmental schedule sent by client.	0.2	270.00	54.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Headquarters division quarterly fluctuations.	0.6	490.00	294.00
10/17/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with J. Green re: completion of Steering and EDS Auburn Hills duplicate user testing.	0.1	390.00	39.00
10/17/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed voicemail for the Delphi-Sarbanes Oxley procedures.	0.2	525.00	105.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Meet with R. Marcola re: warranty product accrual.	0.1	270.00	27.00
10/17/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed Delphi's internal controls.	1.2	280.00	336.00
10/17/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails from Deloitte's European engagement team regarding planning for the 2005 audit.	0.2	650.00	130.00
10/17/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset test related to depreciation forecast.	0.6	280.00	168.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented the balance sheet third quarter fluctuations for Saginaw.	0.9	270.00	243.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented details of discussion with J. Deason for cancellation claims.	0.6	270.00	162.00
10/17/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Gained understanding of Benchmarking process used for Inventory.	2.2	280.00	616.00
10/17/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of walkthrough of the accounts payable portion of the Expenditure Walkthrough.	2.4	250.00	600.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with B. Lewis re: Steering hose spill, Dayco supplier.	0.2	270.00	54.00
10/17/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed third quarter review procedures.	1.0	440.00	440.00
10/17/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented the matching of inventory control objectives.	1.6	280.00	448.00
10/17/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated audit file with various general computer control assessments received.	1.8	480.00	864.00
10/17/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client regarding preliminary review of Energy and Chassis operations analysis.	2.8	240.00	672.00
10/17/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed headquarter fluctuations for the quarter to communicate questions to the client.	2.6	390.00	1,014.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and documented warranty analysis (prepared by client) for third quarter procedures.	0.7	270.00	189.00
10/17/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in conference call with B. Plumb and M. Crowley regarding bankruptcy accounting issues.	1.4	650.00	910.00

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10/17/05	HOCH, ERIN NICOLE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Packed information related to Securities and Exchange Commission investigation.	0.6	240.00	144.00
10/17/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented warranty reserved as discussed with J. Perkins.	0.4	270.00	108.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with T. Cooney to discuss the Financial Reporting Cycle.	0.5	200.00	100.00
10/17/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter income tax audit procedures with A. Miller.	0.5	525.00	262.50
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed the other special adjustments account.	0.9	200.00	180.00
10/17/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed accounts receivable with C. Alsager.	0.7	200.00	140.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in discussion of audit documentation with C. Snyder and S. Potter.	0.5	290.00	145.00
10/17/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussion with K. Urek re: property.	0.1	200.00	20.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the walkthrough procedures to be performed for financial reporting cycle with M. Brenman, Senior.	1.3	200.00	260.00
10/17/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Mid-Michigan Service Center review notes.	0.1	290.00	29.00
10/17/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email for tax training materials.	0.8	490.00	392.00
10/17/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up meetings with M. Mayle, S. Reinhart, G. Chopko, D. Perfette, and T. Conney.	0.4	200.00	80.00
10/17/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed risk profile document.	1.6	650.00	1,040.00
10/17/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Followed up on list of request on specific examples on walkthroughs from client.	0.2	280.00	56.00
10/17/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the walkthrough procedures to be performed for financial reporting cycle with S. Stieritz, Staff.	1.3	240.00	312.00
10/17/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with A. Bacarella to re: Delphi Product and Service Solutions third quarter status.	0.5	240.00	115.20
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with D. Ralbusky regarding Sarbanes-Oxley control process meeting.	0.4	280.00	112.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi tax rate by country analysis for third quarter.	0.6	490.00	294.00
10/18/05	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Attended the Segregation of Duties Status update call with L. Tropea, M. Kosonog and D. Torro.	1.1	650.00	715.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised Staff by answering questions re: business process testing.	0.8	480.00	384.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created leadsheet for pension.	0.6	200.00	120.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Logged Consolidated Journal Vouchers (CJVs) for review with A. Bacarella.	0.6	240.00	134.40
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Worked on Bad Debt Reserve Trial Balance for Automotive Holdings Group.	1.7	200.00	340.00
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: clarification for Construction Work in Process account for Energy & Chassis.	0.3	200.00	60.00

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10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched and documented transaction to divest of joint venture for third quarter review at the Thermal and Interior division.	0.9	270.00	243.00
10/18/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Identified and discussed third quarter reporting issues with Poland team.	1.8	440.00	792.00
10/18/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented findings on reliance on other auditors.	2.2	390.00	858.00
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: new updated figures for accounts receivable analysis for Energy & Chassis.	0.2	200.00	40.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed internal control summary provided by client for Energy and Chassis.	0.3	270.00	81.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in external suppliers meeting with K. Fleming and C. Snyder.	0.1	525.00	52.50
10/18/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with L. Tropea and V. Ziemke to discuss time reporting.	0.1	280.00	28.00
10/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented revenue walkthrough with K. Price and G. Pham of Delphi.	1.3	200.00	260.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed property analysis for third quarter review at the Thermal and Interior division with E. Schrot.	0.3	270.00	81.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented thermal and interior property, plant, equipment.	2.4	200.00	480.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated general computer control status scorecard from M. Harris.	0.3	480.00	144.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed presentation for business update.	0.4	525.00	210.00
10/18/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting to walkthrough the sourcing process.	1.5	250.00	375.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Read over the procedures that needed to be performed for the financial reporting cycle and prepared for interviews.	0.2	200.00	40.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory examples for consignment inventories and excess and obsolete reserves.	1.5	280.00	420.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Listened to M. Brenman, Senior in preparation for the walkthrough procedures for the financial reporting cycle.	0.5	200.00	100.00
10/18/05	PLUMB, BROCK E	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed Sarbanes-Oxley update meeting with D. Moyer and K. Fleming.	0.3	650.00	195.00
10/18/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Completed and reviewed user access test audit workpaper.	2.9	275.00	797.50
10/18/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.2	650.00	130.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounts payable interim request letter.	0.2	490.00	98.00
10/18/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Discussed further the outcome of the quarterly and Sarbanes-Oxley updates to assess issues raised.	0.7	390.00	273.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Interviewed with T. Cooney discussing reconciliations.	0.7	200.00	140.00
10/18/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed on Delphi General Ledger audit with C. Snyder.	0.1	280.00	28.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Headquarter computer room physical security work papers.	0.4	480.00	192.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Sarbanes-Oxley reliance of others guidance.	0.3	490.00	147.00
10/18/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Developed and ran control activity evaluation report for Deloitte management.	0.5	390.00	195.00

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10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed thermal and interior property, plant, equipment variance document.	1.1	200.00	220.00
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Construction Work in Process account for Energy & Chassis.	2.2	200.00	440.00
10/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with M. Sanders of Delphi, to discuss appropriate contacts for revenue walkthrough documentation.	0.4	200.00	80.00
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory process objective.	0.9	280.00	252.00
10/18/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented support from J. Arends (Delphi Energy and Chassis) re: sales.	2.4	240.00	576.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Headquarter computer room information security work papers.	0.9	480.00	432.00
10/18/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Verified local country statutory tax rates.	0.9	390.00	351.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed quarterly intercompany sales issue with Delphi Germany.	0.4	490.00	196.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented and cleared manager review notes on schedule of request for Saginaw interim and final procedures.	2.4	270.00	648.00
10/18/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and responded to Delphi email and voicemail messages.	0.8	650.00	520.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Energy & Safety business process controls audit status update.	0.6	525.00	315.00
10/18/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting to walkthrough the sourcing portion of the expenditure walkthrough.	1.8	250.00	450.00
10/18/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Spoke with J. Erickson regarding non-US tax issues.	0.3	390.00	117.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions sales analysis prepared for third quarter.	0.8	270.00	216.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Deloitte team business process Sarbanes-Oxley update.	1.0	525.00	525.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented warranty reserve for Automotive Holdings Group based on support provided.	1.3	270.00	351.00
10/18/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented explanations for payroll account balances.	1.1	240.00	264.00
10/18/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Participated in weekly update of Sarbanes-Oxley procedures led by V. Zeimke.	1.2	390.00	468.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper documenting United States trial balance fluctuations for the third quarter review of the Thermal and Interior division.	2.1	270.00	567.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for Deloitte staff meeting re: business process scope.	0.6	480.00	288.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Interviewed with G. Chopko over non routine journal entries reported in the correct period and S. Siegfried.	1.3	200.00	260.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in phone call with B. Murray from headquarter re: quarter update and request questions.	0.4	270.00	108.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties update document	0.4	525.00	210.00
10/18/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax issues and procedures with J. Urbaniak.	0.8	390.00	312.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures.	1.0	525.00	525.00

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10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed testing procedures for inventory cycle objective.	0.7	280.00	196.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed on Delphi General Ledger application audit with J. Green.	0.1	480.00	48.00
10/18/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented support from J. Arends (Delphi Energy and Chassis) re: operating expenses.	2.1	240.00	504.00
10/18/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed current news articles for potential audit implications.	0.2	650.00	130.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the financial reporting walkthrough with M. Brenman, Senior.	0.6	200.00	120.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper documenting excess and obsolete inventory analysis for third quarter review at the Thermal and Interior division.	0.2	270.00	54.00
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Meeting with senior staff regarding updates on third quarter.	0.4	280.00	112.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed pension with D. Ralbusky.	0.3	200.00	60.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tied out of bad debt for Delphi Product and Service Solutions to the general ledger using Hyperion.	0.5	240.00	115.20
10/18/05	SZALONY, SCOTT P	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly Sarbanes divisional update meeting with Delphi engagement manager and senior staff.	1.2	440.00	528.00
10/18/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Drafted risk management letter to Audit Committee Chairman.	0.7	650.00	455.00
10/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Traced control activities into benchmark mapping for financial reporting cycle.	2.3	200.00	460.00
10/18/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed with R. Young fixed fee possibilities under Chapter 11.	0.5	650.00	325.00
10/18/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the meeting minutes of internal call.	1.5	275.00	412.50
10/18/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for employee cost cycle walkthrough for Delphi Saginaw steering division.	2.1	240.00	504.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties summary update documents re: Delphi and Deloitte.	0.3	525.00	157.50
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended Deloitte staff meeting re: business process scope .	1.2	480.00	576.00
10/18/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed risk management forms and forwarded them to B. Steiner.	1.5	650.00	975.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in phone call with T. Hummel of Delphi Products & Service Solutions re: B-stock inventory.	0.3	270.00	81.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Requested and obtained additional third quarter items for Energy and Chassis.	0.3	270.00	81.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Determined Ernst and Young Sarbanes-Oxley contract re: validation templates.	0.1	270.00	27.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with S. Reinhart and S. Siegfried about the Financial Reporting Cycle.	1.5	200.00	300.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Delphi audit summary meeting with V. Ziemke and C. Snyder regarding the entire audit scope.	0.1	525.00	52.50
10/18/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed integra-t, a treasury management tool, and Delphi General Ledger roll forwarding testing with J. Pulis.	0.3	280.00	84.00



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10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented Delphi Products & Service Solutions B-stock inventory adjustments.	2.1	270.00	567.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Service Solutions interim and final audit request letter.	1.6	490.00	784.00
10/18/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for discussion with the Deloitte corporate team.	0.2	240.00	48.00
10/18/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.3	650.00	195.00
10/18/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the updates from the weekly call with corporate with H. Krupitzer.	0.3	240.00	72.00
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Energy & Chassis accounts receivable analysis.	3.6	200.00	720.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in discussion with Delphi Products & Service Solutions global analyst re: differences in hyperion download and follow up questions.	0.9	270.00	243.00
10/18/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Selected local units and countries for testing.	1.6	390.00	624.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper to document over/under variance accounts for third quarter review at the Thermal and Interior division.	0.4	270.00	108.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering interim and final audit request letter.	1.4	490.00	686.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Mid Michigan Solution Center & Steering information security workpapers.	0.8	480.00	384.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed documentation for fixed asset walkthrough after obtaining example.	0.4	280.00	112.00
10/18/05	PLUMB, BROCK E	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed coordination of foreign locations procedures for third quarter.	0.7	650.00	455.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with seniors and managers re: quarterly update.	0.3	270.00	81.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed inventory observation procedures at Delphi Product Service Solutions division.	0.1	270.00	27.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed coordination of Thermal and Interior and Automotive Holdings Group with C. Alsager.	0.1	270.00	27.00
10/18/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client re: Energy and Chassis inventory balances and fluctuations.	3.5	240.00	840.00
10/18/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of walkthrough of the sourcing process.	1.6	250.00	400.00
10/18/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared accounts receivable confirmations for Dayton receivables center.	1.8	240.00	432.00
10/18/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with A. Brazier (client) and D. Moyer technical memo review process.	0.5	440.00	220.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in phone Call with T. Hummel of Delphi Products & Service Solutions regarding inventory.	0.2	270.00	54.00
10/18/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed internal audit workpapers to find appropriate testing to reperform.	3.1	280.00	868.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Read over the procedures that needed to be performed for the financial reporting cycle and prepared for interviews.	0.5	200.00	100.00
10/18/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Delphi General Ledger Roll Forward Change Control testing.	3.3	280.00	924.00

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10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed analysis of overall Delphi goodwill balance for third quarter review.	0.5	270.00	135.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Delphi and Deloitte business process Sarbanes-Oxley update.	1.0	525.00	525.00
10/18/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Wilkes re: Sarbanes-Oxley procedures being performed.	0.6	340.00	204.00
10/18/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed documenting user access test results details and running reports with L. Tropea.	0.1	275.00	27.50
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended meeting for Sarbanes-Oxley status update with managers and seniors on Delphi engagement.	1.2	270.00	324.00
10/18/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tested effective vs. statutory rates and noted issues for follow-up.	2.9	390.00	1,131.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented my interviews with S. Siegfried and S. Reinhart in AS2.	0.8	200.00	160.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in segregation of duties meeting with D. Tauro.	0.1	525.00	52.50
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory examples for inventory receipts.	1.8	280.00	504.00
10/18/05	TAURO, DIMPI F	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended the audit status update with the audit seniors and staff.	0.4	275.00	110.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group status for third quarter with client.	0.1	270.00	27.00
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained understanding of inventory cycle control testing procedures.	1.4	280.00	392.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with staff and seniors on quarterly update.	0.4	270.00	108.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented initial responses regarding Delphi Products & Service Solutions warranty.	0.3	270.00	81.00
10/18/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Set up additional inventory walkthroughs.	0.3	280.00	84.00
10/18/05	SZALONY, SCOTT P	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended debriefing meeting on Sarbanes procedures with D. Moyer and K. Fleming.	0.5	440.00	220.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended third quarter review status update with managers and seniors on Delphi audit engagement.	0.3	270.00	81.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Requested Ernst & Young validation templates.	0.3	280.00	84.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and attended third quarter review status update with seniors and staff on Delphi audit engagement.	0.4	270.00	108.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with managers and seniors re: Delphi internal controls update.	1.5	270.00	405.00
10/18/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the internal segregation of duties conference call with L. Tropea, T. McGowan, M. Kosonog, H. Mudhra.	1.2	275.00	330.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed derivatives fluctuations.	1.9	200.00	380.00
10/18/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and reviewed Validation Templates for Employee Costs.	3.7	280.00	1,036.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended fixed assets meeting with Delphi contact J. Buckbee.	0.8	280.00	224.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis warranty support received from client.	0.2	270.00	54.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed with J. Steele, Delphi Product and Service Solutions Accounting Manager, re: Excess and Obsolete valuation and accounts receivable tie out.	0.5	240.00	115.20

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10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed construction work in progress with R. Bellini.	0.3	270.00	81.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client emails and supporting documents re: prepaid sundry account and hazard switch warranty.	0.9	270.00	243.00
10/18/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed and reviewed completion of our evaluation of third party providers.	1.1	390.00	429.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated walkthrough open items list.	0.2	280.00	56.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented balance sheet fluctuations available for Automotive Holdings Group.	2.0	270.00	540.00
10/18/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended Sarbanes-Oxley status call.	1.3	390.00	507.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed e-mail re: Delphi business process testing.	1.5	480.00	720.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Provided follow-up communication to R. Burrell re: Meridian transaction at the Thermal and Interior division.	0.4	270.00	108.00
10/18/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and consulted on Delphi's accounting memo for special tools.	2.3	650.00	1,495.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts receivable confirmations with S. Zmuda.	0.2	270.00	54.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Mid Michigan Solution Center & Steering application and database change control workpapers.	1.9	480.00	912.00
10/18/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Attended quarterly update meeting with engagement managers and senior staff.	0.3	440.00	132.00
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Pulled numbers from Hyperion for accounts receivable analysis for Energy & Chassis.	0.6	200.00	120.00
10/18/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized SAP R/3 - Unix understanding document.	1.5	290.00	435.00
10/18/05	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in Internal Status Update Meeting.	1.2	525.00	630.00
10/18/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed draft Segregation of Duties and draft of business control testing procedures.	3.0	650.00	1,950.00
10/18/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with K. Coomer to discuss Sarbanes-Oxley documentation retained from Ernst & Young testing.	0.6	340.00	204.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed documentation re: reliance on others.	1.3	480.00	624.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: general computer controls and status.	1.1	480.00	528.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended seniors and staff update discussion.	0.4	200.00	80.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed information provided for questions on balance sheet fluctuations for Energy and Chassis.	0.6	270.00	162.00
10/18/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes for payroll accounts.	1.7	240.00	408.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in Delphi Product & Systems Solutions quarterly update discussion with A. Bacarella.	0.3	490.00	147.00

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10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed Sarbanes-Oxley status with D. Rhoades for Energy and Chassis and Automotive Holdings Group.	0.1	270.00	27.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in quarterly update meeting to discuss status of third quarter.	0.2	240.00	57.60
10/18/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed and documented explanations received from C. High, general accounting, for the quarterly balance sheet fluctuations.	1.1	240.00	264.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for general computer control update.	0.4	525.00	210.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed Smart Audit support documentation with D. Odeusso.	0.1	480.00	48.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed benefit liability third quarter schedule of request and review procedures.	0.3	270.00	81.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Interviewed with D. Perfette, Mayle, and S. Reinhart over the Financial Reporting walkthrough over communication channels set up within the organization.	0.9	200.00	180.00
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory cycle objective.	0.7	280.00	196.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed property, plant, equipment variance with K. Urek.	0.3	200.00	60.00
10/18/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined the appropriate selection for inventory to test.	2.3	280.00	644.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Excess & Obsolete reserve inventory for Delphi Products and Service Solutions.	1.1	240.00	254.40
10/18/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed headquarters updated income statement analysis to determine if any further requests needed to be made.	1.3	390.00	507.00
10/18/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the list of users with negative responses from H. Mundhra.	0.8	275.00	220.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with A. Bacarella re: derivatives.	1.1	200.00	220.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with K. Urek Delphi Products & Service Solutions Annual Physical Inventory.	0.1	270.00	27.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended business process meeting with V. Ziemke.	1.3	525.00	682.50
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched pension numbers on hyperion.	0.6	200.00	120.00
10/18/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in quarterly update meeting with team.	0.5	390.00	195.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed headquarters open items list with B. Murray from Delphi.	0.7	270.00	189.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in Deloitte segregation of duties update.	1.0	525.00	525.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the financial reporting walkthrough with M. Brennan, Senior.	0.7	200.00	140.00
10/18/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared third quarter analytics.	2.8	340.00	952.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in phone conversation with T. Bomberski regarding the segregation of duties audit.	0.3	525.00	157.50
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed bankruptcy court motion to remove Deloitte as Delphi's 2005 auditor.	0.4	525.00	210.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Requested and reviewed fixed asset examples from C. Haney.	0.3	280.00	84.00
10/18/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax issues and procedures with A. Miller.	0.8	525.00	420.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/18/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client's documentation of the maintaining payroll materfile documentation.	2.1	250.00	525.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in meeting with seniors and staff re: Delphi quarterly update.	0.4	270.00	108.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory examples for annual physical inventory.	1.9	280.00	532.00
10/18/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing results for Packard information technology controls within control audit tool.	1.3	390.00	507.00
10/18/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with H. Mundhra how to run reports for segregation of duties testing and sensitive access testing.	1.0	275.00	275.00
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset control results template.	1.5	280.00	420.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and participated in discussion with S. Szalony and Delphi's A. Brazier re: technical accounting memos.	0.5	490.00	245.00
10/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched correct walkthrough documentation.	1.6	200.00	320.00
10/18/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the effect of updated trial balance on the analytic procedures with H. Krupitzer.	0.3	440.00	132.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Bankruptcy Time Reporting J. Green and L. Tropes.	0.1	480.00	48.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met w/D. Moyer on Delphi Product and Service Solutions inventory reserve.	0.3	270.00	81.00
10/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in weekly Sarbanes-Oxley discussion with Deloitte corporate team.	1.2	240.00	288.00
10/18/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed control testing methodology with L. Tropea and V. Ziemke and developed and researched alternative approaches.	3.1	650.00	2,015.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Deloitte deficiency log.	0.5	525.00	262.50
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Pulled accounts receivable balances from Hyperion with R. Bellini.	0.3	270.00	81.00
10/18/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented inventory selections.	2.7	280.00	756.00
10/18/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with E. Schrot re: third quarter derivatives analysis.	1.1	270.00	297.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with team re: Weekly Sarbanes-Oxley Status Update.	1.2	270.00	324.00
10/18/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed correspondence to international team for Delphi Tax Project.	1.3	100.00	130.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed inventory control of three-way match with Delphi contact D. Hormel.	0.1	280.00	28.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended quarter update team meeting with seniors and managers.	0.3	270.00	81.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions sales and Cost of Goods Sold Analysis.	2.1	240.00	494.40
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Followed up on employee cost control testing with B. Pruetor.	0.2	280.00	56.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Ernst & Young validation templates with C. Alsager.	0.1	280.00	28.00

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10/18/05	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended Sarbanes-Oxley update meeting by phone with the engagement team.	1.2	270.00	324.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in Third quarter update meeting with seniors and managers.	0.5	490.00	245.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Headquarter computer room information systems operations work papers.	0.5	480.00	240.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated treasury flowchart with Delphi feedback.	0.4	280.00	112.00
10/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Updated analytic review analysis for third quarter procedures with the file received from Deloitte Detroit.	2.5	240.00	600.00
10/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed employee cost benchmarking and control activities.	0.7	200.00	140.00
10/18/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.6	100.00	60.00
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Employee Cost Testing Results.	1.1	280.00	308.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Attended Seniors and Staff quarterly update meeting.	0.4	280.00	112.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper to analyze global property fluctuations for third quarter review at the Thermal and Interior division.	0.4	270.00	108.00
10/18/05	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared audit notification for Audit Committee.	1.8	650.00	1,170.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Mid Michigan Solution Center & Steering information systems operations workpapers.	0.9	480.00	432.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed business process update documents for Delphi and Deloitte.	0.6	525.00	315.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Headquarter computer room work papers.	0.4	480.00	192.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Energy and Chassis status for third quarter with client.	0.3	270.00	81.00
10/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the financial reporting walkthrough with S. Stieritz, Staff.	1.4	240.00	336.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager for a walkthrough status update.	0.1	280.00	28.00
10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed service auditor report assessment approach with K. Fleming and L. Tropea.	0.1	480.00	48.00
10/18/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented and analyzed Thermal and Interior Walkthrough documentations.	1.1	280.00	308.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with Delphi audit seniors and managers to discuss Sarbanes-Oxley update.	1.2	270.00	324.00
10/18/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory benchmarking and completed the deficiency workpaper.	0.5	270.00	135.00
10/18/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented and analyzed my interviews with S. Siegfried and S. Reinhart.	0.4	200.00	80.00
10/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the effect of updated trial balance on the analytic procedures with F. Nance, Internal Control.	0.5	240.00	120.00
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in divisional update meeting.	0.4	200.00	80.00

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10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed control testing documents for Delphi Product and Service Solutions.	0.4	240.00	86.40
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with A. Kulikoski Delphi regarding Sarbanes-Oxley.	0.7	480.00	336.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed European shared service center fees.	0.7	490.00	343.00
10/18/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in in Delphi and Deloitte general computer control update.	1.1	525.00	577.50
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared notes regarding bad debt expense.	0.2	240.00	57.60
10/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Assisted S. Steritz in preparation for the walkthrough procedures for the financial reporting cycle.	0.5	240.00	120.00
10/18/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended call with V. Ziemke on reliance on Ernst & Young.	0.5	390.00	195.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tied out accounts receivable aging to the general ledger using Hyperion.	0.4	240.00	86.40
10/18/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties status with L. Tropea and entire team.	0.1	275.00	27.50
10/18/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Senior and Staff update meeting on the status of the engagement and how to proceed.	0.4	280.00	112.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched entry to write-off goodwill at the Thermal and Interior division.	0.5	270.00	135.00
10/18/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed international third quarter clearance memos.	3.7	440.00	1,628.00
10/18/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Attended Delphi General Ledger and Hyperion Roll Forward meeting with M. Whiteman.	1.2	280.00	336.00
10/18/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with D. Stevens, Delphi.	0.6	280.00	168.00
10/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with L. Johnes to discuss Delphi third quarter reserves and documentation needed for the hardcopies.	0.3	240.00	72.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable for Energy and Chassis.	1.6	270.00	432.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Updated discussion with B. Plumb re: Sarbanes-Oxley and Ernst & Young update.	0.3	490.00	147.00
10/18/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory cycle objective.	0.9	280.00	252.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Pulled and reformatted packard trial balance.	0.3	240.00	72.00
10/18/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for inventory cycle walkthrough for Delphi Saginaw steering division.	1.6	240.00	384.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared powerpoint for business cycle status meeting.	0.9	480.00	432.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Debriefed with L. Tropea re: Sarbanes-Oxley business cycles.	0.2	480.00	96.00
10/18/05	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Participated in phone conversation with Deloitte general counsel regarding Delphi issues.	0.7	750.00	525.00
10/18/05	KRUPITZER, HOLLY A	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed the updates from the weekly call with corporate with H. Krupitzer.	0.3	440.00	132.00
10/18/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended follow-up meeting with Delphi contact B. Craig to answer open item questions for inventory.	0.7	280.00	196.00
10/18/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: new updated figures for accounts receivable analysis for Energy & Chassis.	0.2	200.00	40.00
10/18/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched thermal and interior property, plant, equipment variances on Hyperion.	0.5	200.00	100.00

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10/18/05	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with V. Ziemke and L. Tropea re: time reporting.	0.1	480.00	48.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed questions on Sarbanes-Oxley from the Packard division with V. Ziemke.	0.1	270.00	27.00
10/18/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi Tax Application change control with M. Reprogle.	0.1	290.00	29.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented explanations for third quarter trial balance fluctuations for Delphi Steering.	3.2	270.00	864.00
10/18/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with V. Ziemke to discuss and clarify Internal Controls requirements.	0.1	280.00	28.00
10/18/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed workpaper documenting capitalized variance analysis for the third quarter review at the Thermal and Interior division.	0.2	270.00	54.00
10/18/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed interim procedures with Delphi Saginaw steering division personnel.	0.2	240.00	48.00
10/18/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined Ernst and Young Sarbanes-Oxley contact re: validation templates.	0.1	270.00	27.00
10/18/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Delphi General Ledger Roll Forward Information Security testing.	1.0	280.00	280.00
10/18/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed the effect of updated trial balance on the analytic procedures with H. Krupitzer.	0.3	240.00	72.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with E. Strempek re: Saginaw Sarbanes-Oxley testing procedures.	0.3	270.00	81.00
10/18/05	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with Deloitte Delphi audit team re: Sarbanes-Oxley procedures status and questions.	1.2	340.00	408.00
10/18/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in weekly Sarbanes-Oxley meeting with Deloitte seniors and managers.	1.2	490.00	588.00
10/18/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed Packard Question with K. Ureck.	0.1	480.00	48.00
10/18/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Participated in quarter update team meeting.	0.4	270.00	108.00
10/18/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed preliminary review of Consolidated Journal Vouchers.	1.5	240.00	355.20
10/18/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for additional revenue walkthroughs with K. Price and G. Pham of Delphi.	1.8	200.00	360.00
10/18/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and reviewed Delphi Product and Service Solutions Test validation for Financial Reporting.	3.2	280.00	896.00
10/18/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Compared new versions of trial balances against old for changes.	0.5	340.00	170.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared notes for Delphi Product and Service Solutions accounts receivable, and bad debt.	1.2	240.00	297.60
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed application of Deloitte guidance re: Delphi with S. Potter.	0.3	480.00	144.00
10/19/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 full year forecasted effective tax rate as of 3rd quarter.	2.5	525.00	1,312.50
10/19/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with M. McWhorter re: third quarter balance sheet analysis.	0.4	340.00	136.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for interviews with T. Kakish, Delphi, to discuss his role in processing the purchase order entry Form and Purchase Order.	0.7	200.00	140.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented additional explanations received for Energy and Chassis warranty reserve.	0.8	270.00	216.00
10/19/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended Sarbanes-Oxley call with V. Ziemke.	2.4	390.00	936.00



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10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with A. Bacarella re: cash reconciliation.	0.6	200.00	120.00
10/19/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed and answered questions regarding testing procedures to be performed for the Financial Reporting cycle with S. Stieritz, Staff.	1.0	240.00	240.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed with J. Steele, Delphi Product and Service Solutions Accounting Manager re: accounts receivable reconciliation.	0.1	240.00	28.80
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff by answering questions re: business process testing.	0.4	480.00	192.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed selections for revenue cycle with T. Kakish, Delphi.	1.1	200.00	220.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed revenue cycle selections from prior year.	0.5	200.00	100.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed accounts receivable notes for Energy and Chassis with R. Bellini.	1.0	270.00	270.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Unix Electronic Trial Balance understanding document.	1.6	290.00	464.00
10/19/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented my walkthrough interviews with S. Reinhart, D. Perfette, and M. Mayle over unusual transactions.	3.8	200.00	760.00
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed accounts receivable allowance prepared.	0.9	270.00	243.00
10/19/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Service Solutions quarterly workpapers re: inventory.	0.5	490.00	245.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Created cash account variance worksheet.	0.4	200.00	80.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed layout of management's testing with D. Rhoades and D. Odeuso.	0.1	480.00	48.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with D. Moyer re: Steering third quarter update.	0.8	270.00	216.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed Dayco warranty item and Setech accrual adjustment with B. Lewis.	0.3	270.00	81.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Delphi Product and Service Solutions income statement fluctuations.	1.5	240.00	355.20
10/19/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Performed analytical procedures on Delphi Saginaw steering division trial balance for third quarter review procedures.	1.9	240.00	456.00
10/19/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Unix-Orlando understanding narrative.	1.1	390.00	429.00
10/19/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed and documented Management assessment and validation of the Delphi Product and Service Solutions Internal controls for Employee cost & Treasury business cycles.	3.7	280.00	1,036.00
10/19/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the meeting minutes and meeting to do's of the segregation of duties status update meeting with Delphi team.	0.7	275.00	192.50
10/19/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for meeting with B. Brust.	2.0	650.00	1,300.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined and documented the inventory reperformance selections.	2.7	280.00	756.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed treasury management application and tax application samples with J. Green and S. Potter.	0.1	290.00	29.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed phone interview with S. Hill to determine sales and marketing process of walkthroughs.	0.6	200.00	120.00

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10/19/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in meeting with B. Plumb, J. Aughton, T. McGowan and L. Tropea regarding Delphi's controls readiness.	1.0	650.00	650.00
10/19/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Drafted the segregation of duties status update presentation for the status update meeting with the Delphi team.	1.7	275.00	467.50
10/19/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: follow up questions on Energy & Chassis accounts receivable analysis.	0.6	200.00	120.00
10/19/05	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with B. Plumb to discuss engagement staffing issues and SAP testing activities and Sarbanes-Oxley status.	3.0	650.00	1,950.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for receiving meeting with B. Foland, Delphi.	0.3	280.00	84.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Attended business process update with M. Crowley, T. McGowan, J. Aughton, V. Ziemke, J. Williams, A. Kulikowski, and J. Volek.	1.6	525.00	840.00
10/19/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed rollforward sample guidance with T. McGowan and V. Ziemke.	0.3	390.00	117.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed selections provide by T. Kakish and followed up to make appropriate meeting contacts.	1.8	200.00	360.00
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with R. Bellini re: Delphi consolidated debt analysis for third quarter.	0.7	270.00	189.00
10/19/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Energy & Chassis accounts receivable analysis with E. Hoch.	0.2	200.00	40.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Pulled and reformatted Delphi Product and Service Solutions general ledger.	0.2	240.00	57.60
10/19/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion regarding control testing issues identified by Delphi and necessary communications.	1.0	650.00	650.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented additional explanations received for balance sheet fluctuations for Energy and Chassis.	2.9	270.00	783.00
10/19/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared senior manager review notes relating to the inventory cycle.	0.9	270.00	243.00
10/19/05	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Ernst and Young's Sarbanes testing results for segregation of duties.	0.5	650.00	325.00
10/19/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Met with V. Ziemke and D. Rhoades to review Delphi Validations performed by Ernst & Young.	0.1	280.00	28.00
10/19/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Delphi General Ledger Open items by conducting roll forward testing of Information Security.	2.7	280.00	756.00
10/19/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter income tax procedures with A. Miller and D. Moyer.	0.2	525.00	105.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared relevant documents and questions for Delphi Products and Service Solutions meeting with K. Loup.	0.3	240.00	72.00
10/19/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Followed up with emails to reviewers of the sensitive access review to respond.	0.5	275.00	137.50
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed latest version of Delphi Product and Service Solutions trial balance and compared changes and fluctuations.	3.1	270.00	837.00
10/19/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed European legal quarterly review memo.	0.9	390.00	351.00
10/19/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed third quarter tax work papers with A. Miller.	3.8	525.00	1,995.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Pulled Company Journal Voucher detail for analysis from Hyperion.	1.1	240.00	254.40

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10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed technical accounting memos.	1.9	440.00	836.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed guidance and documentation re: reliance strategy on others.	1.2	480.00	576.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with R. Talib re: commodities prices.	0.2	200.00	40.00
10/19/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the internal segregation of duties conference call with L. Tropea, A. Lucassen, H. Mudhra.	0.8	275.00	220.00
10/19/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed warranty reserve fluctuation from prior year to the third quarter of current year with L. Johnes, Assistant Finance Director.	0.4	240.00	96.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Revised presentation for business process update.	2.1	525.00	1,102.50
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Ernst and Young validation template for treasury.	1.9	280.00	532.00
10/19/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed balances in Delphi headquarter trial balance for third quarter review.	1.6	240.00	384.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented balance sheet fluctuations for Automotive Holdings Group.	1.3	270.00	351.00
10/19/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared third quarter analytics.	3.1	340.00	1,054.00
10/19/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in conference with G. Weaver, K. Benesh, B. Plumb regarding proposal process.	1.0	650.00	650.00
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with J. Tomas regarding Delphi Product and Service Solutions accounts receivable notes.	0.5	270.00	135.00
10/19/05	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Treasury Cycle with M. Schill, Senior Assistant.	0.1	240.00	24.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared documentation re: warranty analysis.	1.3	270.00	351.00
10/19/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented the Business cycle Controls files for Treasury, Revenue & Financial Reporting.	1.1	280.00	308.00
10/19/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Treasury Cycle with M. Brenman, Senior.	0.1	240.00	24.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared summary of international quarterly issues.	1.7	440.00	748.00
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created related party flowchart for financial reporting process.	0.9	280.00	252.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussion re: Electronic & Safety management testing with L. Tropea and J. Clark.	0.7	480.00	336.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed distribution of documentation preservation request.	0.8	440.00	352.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Met with S. Potter to clear Mid-Michigan Service Center review notes.	1.0	290.00	290.00
10/19/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared Treasury Benchmarking for control activities relevant to the Delco Kokomo locations.	2.2	250.00	550.00
10/19/05	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed testing budget analysis and met to discuss business process control testing status with M. Crowley, J. Aughton, and L. Tropea.	4.0	650.00	2,600.00

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10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed close meeting timing and hazard switch warranty with J. Perkins.	0.2	270.00	54.00
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Met with V. Ziemke and D. Odueso to discuss Ernst and Young validation templates.	0.1	280.00	28.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared notes re: sales and costs of goods sold analysis.	2.1	240.00	494.40
10/19/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: project management.	0.3	650.00	195.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Debriefed re: Electronic & Safety management testing with L. Tropea.	0.2	480.00	96.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory process objective.	1.6	280.00	448.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for business process update.	0.3	525.00	157.50
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received for the Delphi audit.	0.9	525.00	472.50
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed audit planning sections.	0.3	525.00	157.50
10/19/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed 3rd quarter tax work papers with J. Urbaniak.	3.8	390.00	1,482.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Conducted conversation with J. Deason re: prepaid account and adjustment tracker for Saginaw third quarter 2005.	0.3	270.00	81.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed effectiveness testing for Sarbanes-Oxley with D. Rhoades.	0.3	270.00	81.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared documentation re: prepaid sundry accounts.	1.2	270.00	324.00
10/19/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounting memo review process and procedures.	0.6	390.00	234.00
10/19/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented client responses re: Energy and Chassis operations fluctuations follow up.	3.1	240.00	744.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with K. Comar to discuss appropriate contacts for control activities related to the revenue cycle.	1.2	200.00	240.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed Saginaw quarter status with S. Zmuda.	0.2	270.00	54.00
10/19/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed quarterly review procedures for Poland with S. Szalony and M. Faas.	0.3	490.00	147.00
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with E. Schrot re: Delphi consolidated cash analysis for third quarter.	0.5	270.00	135.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Windows Smart Audit Support understanding document.	1.2	290.00	348.00
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Products & Service Solutions compressors adjustment.	0.4	270.00	108.00
10/19/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter 2005 effective tax rate analysis.	2.7	525.00	1,417.50
10/19/05	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with J. Williams to discuss status of Delphi's internal controls testing.	1.4	650.00	910.00
10/19/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated mainframe understanding document.	0.3	390.00	117.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts receivable fluctuation at the Thermal and Interior division for third quarter review with D. Ralbusky.	0.3	270.00	81.00
10/19/05	FLEMING, KATHERINE EVELYN	MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Performed manager review on the thermal and interior quarterly review procedures.	3.6	390.00	1,404.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented income statement fluctuations received for Automotive Holdings Group.	2.4	270.00	648.00

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10/19/05	CROWLEY, MARK J	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed status of third quarter review procedures.	0.6	650.00	390.00
10/19/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed questions regarding testing procedures to be performed for the Financial Reporting cycle with M. Brenman, Senior.	1.0	200.00	200.00
10/19/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with J. Pulis re: FDC, a tax application used by Delphi, and Integra-T, a treasury management application administered by C Courtade, rollforward testing.	0.2	280.00	56.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for absorption meeting with M. Main, Delphi.	0.3	280.00	84.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussion with J. Green re: FDC application and Integra-T application rollforward testing.	0.3	290.00	87.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented discussions with D. Stevens.	0.7	280.00	196.00
10/19/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with Angela re: instruction on headquarter debt.	0.7	200.00	140.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset control template for testing.	0.2	280.00	56.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed allied elimination accounts.	2.1	200.00	420.00
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Ernst and Young validation template for employee cost.	0.8	280.00	224.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented the model audit program steps for Saginaw review procedures.	1.5	270.00	405.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized UNIX - SAP R/3 1540 document prior to submission to management.	0.7	290.00	203.00
10/19/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Automotive Holdings Group excess and obsolete inventory analysis.	0.8	240.00	192.00
10/19/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared an open items list for the expenditure cycle.	0.7	270.00	189.00
10/19/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed tax review procedures with J. Urbaniak and A. Miller.	0.2	490.00	98.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched and documented transaction to divest of a joint venture at the Thermal and Interior and Electronics and Safety divisions.	1.6	270.00	432.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed with French team third quarter clearance memo and interim internal control procedures.	1.3	440.00	572.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented Deloitte procedures re: prepaid sundry accounts.	1.3	270.00	351.00
10/19/05	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed consultation for engagement team re: Data Quality Integrity and SAP issues.	1.0	670.00	670.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed push down of restatement entries with J. Lamb.	0.6	270.00	162.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with B. Murray to gather allowance information.	0.3	200.00	60.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Treasury benchmark.	0.9	480.00	432.00
10/19/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed bankruptcy filing and Request For Proposal with S. VanArsdell, G. Weaver and K. Benesh.	1.8	650.00	1,170.00
10/19/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Delphi General Ledger review notes by doing roll forward testing of change control.	2.1	280.00	588.00

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10/19/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with M. McWhorter and M. Patterson re: third quarter income statement analytics.	0.3	340.00	102.00
10/19/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated about the new time and expense procedures for Delphi from K. Urek.	0.2	290.00	58.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with D. Stevens, Delphi, on purchase price variance.	2.6	280.00	728.00
10/19/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed 3rd quarter tax work papers with R. Favor and J. Urbaniak.	0.3	390.00	117.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched cash accounts on hyperion.	0.3	200.00	60.00
10/19/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Planned for fraud specialists meetings and discussed plans with fraud specialist, P. Vaneyk.	1.1	650.00	715.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Analyzed information provided for fluctuation of taxes payable accounts for third quarter review at the Thermal and Interior division.	0.8	270.00	216.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed update to time recording procedures with S. Brown.	0.2	270.00	54.00
10/19/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received from US for the third quarter analytical review.	2.3	240.00	552.00
10/19/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Debriefed B. Plumb with J. Aughton regarding internal controls testing status.	0.8	650.00	520.00
10/19/05	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed treasury cycle testing workpaper for Sarbanes-Oxley testing.	0.6	240.00	144.00
10/19/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed network documentation received from B. Bacigal with J. Green.	0.1	390.00	39.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory cycle objective.	1.4	280.00	392.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory process objective.	1.2	280.00	336.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed client prepared documentation re: sundry account receivable account.	0.4	270.00	108.00
10/19/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced roll forward evidence for Delphi General Ledger open items.	0.6	280.00	168.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with K. Urek re: Thermal and Interior fluctuation question.	0.3	270.00	81.00
10/19/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Pulled updated figures from Hyperion for Energy & Chassis accounts receivable analysis.	0.3	200.00	60.00
10/19/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed status of current close process with Delphi personnel.	0.4	240.00	96.00
10/19/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed network user listing for terminated users and ISP compliance.	2.3	280.00	644.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with Europe team about segregation of duties.	0.8	525.00	420.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Mainframe Smart Audit Support document.	2.1	290.00	609.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Client re: Automotive Holdings Group fluctuations.	1.1	270.00	297.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared Delphi inventory controls to required Deloitte controls.	2.4	280.00	672.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed presentation for business process update.	0.9	525.00	472.50

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10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented Setech item as discussed with B. Lewis.	0.4	270.00	108.00
10/19/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for the discussion and discussed the up to date findings and progress for third quarter review with H. Krupitzer.	0.3	240.00	72.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Automotive Holdings Group Inventory with E. Hoch.	0.2	270.00	54.00
10/19/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with S. VanArsdell audit progress.	0.4	650.00	260.00
10/19/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax issues with N. Lavigne, J. Erickson, and J. Urbaniak.	2.2	390.00	858.00
10/19/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted back-up of network.	0.5	100.00	50.00
10/19/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions memo re: consumer electronics warranty.	1.7	490.00	833.00
10/19/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Attended meeting with L. Weaver to walkthrough the maintaining of payroll master file portion of the Payroll Cycle.	1.3	250.00	325.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed application control spreadsheet.	0.1	525.00	52.50
10/19/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Network testing with S. Potter.	0.1	280.00	28.00
10/19/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Energy & Chassis accounts receivable issues with C. Alsager.	1.0	200.00	200.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussion re: Delphi business cycle testing with L. Tropea.	0.9	480.00	432.00
10/19/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 3rd quarter tax work papers.	0.8	390.00	312.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset control template based on test performed.	1.2	280.00	336.00
10/19/05	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Addressed Poland questions re: income tax control testing.	0.2	490.00	98.00
10/19/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in control discussion with client.	0.5	650.00	325.00
10/19/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared and participated in meeting with D. Ralbusky re: Steering third quarter.	0.8	490.00	392.00
10/19/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated the internal call timings and reviewed the new test procedure added to segregation of duties test.	0.8	275.00	220.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory cycle objective.	1.0	280.00	280.00
10/19/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with C. Alsager to discuss Automotive Holdings Group inventory.	0.2	240.00	48.00
10/19/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Sarbanes-Oxley progress and planning for client meeting with J. Aughton, T. McGowan and L. Tropea.	0.6	650.00	390.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented derivatives fluctuations.	3.4	200.00	680.00
10/19/05	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Performed and documented Internal control analysis for the Revenue and financial Reporting cycles.	3.2	280.00	896.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended Delphi status meeting with J. Aughton, M. Crowley, T. McGowan, L. Tropea and Delphi attendees.	1.7	480.00	816.00
10/19/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented my interview T. Cooney discussing reconciliations.	1.5	200.00	300.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with K. Urek re: allied and open accounts.	0.8	200.00	160.00

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10/19/05	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Cleared review notes re: Steering audit schedule of schedules.	0.1	490.00	49.00
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product and Service Solutions XM subsidy contracts.	0.5	270.00	135.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed operation of allied and open accounts with E. Schrot.	1.3	270.00	351.00
10/19/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in discussion regarding Delphi Request for Proposal with B. Plumb and K. Benesh.	0.5	650.00	325.00
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented financial reporting walkthrough for available examples.	1.6	280.00	448.00
10/19/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and commented on draft controls update.	2.8	650.00	1,820.00
10/19/05	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter 2005 review procedures with J. Urbaniak and A. Miller.	0.3	525.00	157.50
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager to discuss evaluation for effectiveness of management's assessment.	0.3	280.00	84.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Organized meetings with appropriate walkthrough contacts.	0.8	200.00	160.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Met with A. Bacarella re: Delphi Product and Service Solutions accounts receivable.	0.3	240.00	72.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed Delphi Steering construction work in process reserve analysis with S. Zmuda.	0.4	270.00	108.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Conducted conference call with Poland team and D. Moyer re: third quarter procedures.	0.3	440.00	132.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Organized 9/30/05 accounting memos.	0.2	240.00	57.60
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting benchmark.	0.3	480.00	144.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated accounts receivable aging documentation.	0.2	240.00	57.60
10/19/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions third quarter workpapers re: warranty reserve and operations.	1.3	490.00	637.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented explanations for the third quarter 2005 fluctuations and specific account detail requested.	0.3	270.00	81.00
10/19/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked on Delphi headquarter review re: income/expense and debt.	3.3	200.00	660.00
10/19/05	BACARELLA, ANGELA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed accounts receivable aging prepared.	2.1	270.00	567.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed updated presentation for business process update.	0.3	525.00	157.50
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated presentation for business cycle status meeting.	0.8	480.00	384.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: Energy and Chassis balance sheet fluctuation questions.	1.1	270.00	297.00
10/19/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Scheduled reports in the segregation of duties tool utilized by Deloitte to perform independent testing and coordinated the segregation of duties tests with H. Mundhra.	1.0	275.00	275.00
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Inputted prior year numbers into preliminary financial analysis.	1.2	280.00	336.00



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10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Ernst and Young validation template for financial reporting.	1.2	280.00	336.00
10/19/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for meeting with L. Weaver to walkthrough the Maintaining of Payroll Mater file portion of the Payroll Cycle.	2.1	250.00	525.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed roll forward procedures with T. McGowan and J. Aughton.	0.7	480.00	336.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared Delphi Steering review notes.	0.6	290.00	174.00
10/19/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in control update meeting with Sarbanes-Oxley lead team, L. Tropea, T. McGowan, and M. Crowley.	1.4	650.00	910.00
10/19/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Charlotte Service Management Center SAS70 reliance within control audit tool.	2.6	390.00	1,014.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Drafted communication to partner group re: timing of Form 10-Q review.	0.5	440.00	220.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Researched period costs for Energy and Chassis inventory capitalization.	0.5	200.00	100.00
10/19/05	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed agenda items for on site meeting with the fraud specialist.	0.2	390.00	78.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed control testing procedures for inventory process objective.	1.6	280.00	448.00
10/19/05	BRENMAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received for income statement accounts in the third quarter explanation.	1.4	240.00	336.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed international third quarter clearance memos.	1.1	440.00	484.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for costing meeting with B. Caton, Delphi.	0.6	280.00	168.00
10/19/05	SCHILL, MICHAEL J	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes from senior regarding treasury cycle walkthroughs.	0.2	240.00	48.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed close meeting for Saginaw with P. Dills.	0.2	270.00	54.00
10/19/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Downloaded trial balances for all divisions for third quarter review.	0.9	240.00	216.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Communicated timing of quarterly management representation to J. Volek (client).	0.2	440.00	88.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared follow-up communication on excess and obsolete inventory, property, and accounts receivable for third quarter review at the Thermal and Interior division.	1.5	270.00	405.00
10/19/05	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on accounts receivable analysis for Energy & Chassis.	2.3	200.00	460.00
10/19/05	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails re: project management.	0.3	650.00	195.00
10/19/05	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for shipping meeting with G. Bower, Delphi.	0.4	280.00	112.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with E. Schrot re: allied eliminations for third quarter.	0.2	270.00	54.00
10/19/05	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussion with J. Pulis re: FDC, a tax application used by Delphi, and Integra-T, a treasury management application administered by C Courtade, rollforward testing.	0.1	280.00	28.00

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10/19/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with A. Miller, J. Erickson, and R. Patel.	2.2	525.00	1,155.00
10/19/05	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Integra-t application Rollforward Testing.	0.4	290.00	116.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy & Safety business process workpapers	0.9	525.00	472.50
10/19/05	KRUPITZER, HOLLY A	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed status of third quarter review with M. Brenman.	0.3	440.00	132.00
10/19/05	NCUBE, WISDOM	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of walkthrough of the maintaining of payroll masterfile process.	2.4	250.00	600.00
10/19/05	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed and revised business cycle status presentation.	2.2	480.00	1,056.00
10/19/05	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded reports from the segregation of duties tool utilized by Deloitte to perform independent testing and complied the results from these reports to perform the sensitive access testing.	1.5	275.00	412.50
10/19/05	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made re-performance selections for Sarbanes-Oxley fixed assets.	3.1	390.00	1,209.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Discussed with J. Steele, Delphi Product and Service Solutions Accounting Manager re: accounts receivable and bad debt expense.	0.6	240.00	134.40
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed accounts receivable fluctuation and provided third quarter procedures status update for the Thermal and Interior division with E. Creech.	1.8	270.00	486.00
10/19/05	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed accounts receivable notes with R. Bellini for Energy and Chassis due to updated information received from the client.	0.4	270.00	108.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for conference call with Poland team re: third quarter procedures.	0.5	440.00	220.00
10/19/05	BRENNAN, MILANA	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed, analyzed and documented explanations received for balance sheet accounts in the third quarter explanation.	2.5	240.00	600.00
10/19/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with P. Harshman re: 3rd quarter warranty reserve.	1.1	340.00	374.00
10/19/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated on call with B. Plumb, K. Benesh, G. Weaver, S. Van Arsdell, T. Dekar regarding Delphi matters.	0.5	650.00	325.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with T. Kackley about segregation of duties.	0.2	525.00	105.00
10/19/05	STIERITZ, SCOTT C	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented my interview with G. Chopko over non routine journal entries reported in the correct period.	1.9	200.00	380.00
10/19/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented client responses re: Energy and Chassis inventory.	1.3	240.00	312.00
10/19/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Data Quality Integrity staffing with S. Coulter, S. Simpson and T. McGowan.	0.7	650.00	455.00
10/19/05	SCHROT, ERICA LYNNE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Documented allied accounts elimination.	0.7	200.00	140.00
10/19/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Formatted trial balances for all divisions for third quarter review.	2.0	240.00	480.00
10/19/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared general computer control testing review notes with J. Pulis.	1.0	390.00	390.00
10/19/05	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed update of European testing.	0.4	650.00	260.00
10/19/05	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter tax procedures with D. Moyer and J. Urbaniak.	0.2	390.00	78.00

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10/19/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with P. Harshman re: 3rd quarter warranty reserve.	0.2	340.00	68.00
10/19/05	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Sent 2284-independence form to be completed by Poland team.	0.2	440.00	88.00
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Ernst and Young validation template for fixed assets.	1.1	280.00	308.00
10/19/05	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed project financials related to time and expense summaries for audit team.	1.1	100.00	110.00
10/19/05	ZIMMER, SHAWN CURTIS	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared an open items list for the inventory cycle.	0.9	270.00	243.00
10/19/05	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in phone conversation with K. Loup, Delphi Product and Service Solutions Financial Analyst re: Delphi Product and Service Solutions Income Statement.	0.3	240.00	72.00
10/19/05	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed audit Request For Proposal and discussed with members of audit team.	1.1	650.00	715.00
10/19/05	BROWN, STEPHEN SOMMERS	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Walked through the third quarter Company Journal Vouchers with K. Urek.	0.2	290.00	58.00
10/19/05	WATSON, MELISSA JANETTE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented phone interviews pertaining to the revenue cycle.	1.6	200.00	320.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Followed up on taxes payable analysis for third quarter review at Thermal and Interior division with E. Creech.	1.2	270.00	324.00
10/19/05	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable confirmations for Delphi Saginaw steering division.	2.1	240.00	504.00
10/19/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared for and met with client re: Energy and Chassis operations fluctuations follow up.	2.1	240.00	504.00
10/19/05	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Drafted and sent out the schedule of request for Saginaw interim and final.	0.3	270.00	81.00
10/19/05	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed presentation for business process update.	0.5	525.00	262.50
10/19/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Prepared Automotive Holdings Group inventory capitalization analysis.	3.3	240.00	792.00
10/19/05	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Met with R. Bellini re: Energy and Chassis accounts receivable.	0.2	240.00	48.00
10/19/05	BEATTY, JACK W	MANAGER	REVIEW PROCEDURES FOR SECOND QUARTER	Prepared for and met with M. McDonald re: accounts receivable reserve.	0.4	340.00	136.00
10/19/05	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Met with L. Ackett regarding fixed asset disposal and retirement control testing.	0.9	280.00	252.00
10/19/05	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed log and Delphi corporate audit reports.	1.1	390.00	429.00
10/19/05	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Ernst and Young Automotive Holdings Group validation templates for testing period used.	0.4	280.00	112.00
10/19/05	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed third quarter income tax procedures with A. Miller and R. Favor.	0.3	525.00	157.50
10/19/05	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched Delphi's conclusion regarding special tools accounting and discussed with A. Brazier.	2.8	650.00	1,820.00
10/19/05	MOYER, DENNY L	SENIOR MANAGER	REVIEW PROCEDURES FOR THIRD QUARTER	Reviewed Delphi Product & Systems Solutions third quarter workpapers re: subsidy.	1.7	490.00	833.00
10/19/05	UREK, KYLE M	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Discussed third quarter consolidated journal voucher walk with S. Brown.	0.2	270.00	54.00
10/20/05	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed control audit tool reporting with V. Ziemke.	0.5	390.00	195.00